IFS Food Version 7
OCTOBER 2020

Final IFS Assessment Report

Main Certification Assessment

Unannounced

Assessed company: ME-AT Leeuwarden B.V.

Date of Assessment: 1/3/2022 and 2/3/2022

GS1 GLN(s): 8719333006963

Sanitary legal authorisation number: NA

Name and address of certification body

LRQA France SAS
Tour Société Suisse - 1 Boulevard Vivier Merle
69443 LYON Cedex 03
France

Accreditation number of the certification body

Assessment Overview
IFS Food Version 7, OCTOBER 2020

Assessment details

Lead auditor: [redacted] ***Co-auditor:*** - ***AIP:*** - ***Trainee(s):*** - ***Witness auditor:*** - ***Interpreter:*** - ***Technical expert:*** -	***Date/time:*** 1/3/2022 (09:00-12:30) 1/3/2022 (13:00-17:30) 2/3/2022 (08:00-12:30) 2/3/2022 (13:00-17:00)	***Date of previous Assessment:*** 21/4/2021 ***Certification body and auditor of previous Assessment:*** LRQA

Reviewer: Ms Kiriaki Panagiotidou

Name and address of the company (or head office):	***Name and address of the assessed site:***
	ME-AT Leeuwarden B.V. Curieweg 3 8912 BM Leeuwarden Netherlands
	COID: 72024
	Contact person in case of emergency (e.g. recall): Name: [redacted] E-Mail: [redacted] Phone: [redacted]

Phone:	***Fax:***	***Phone:***	***Fax:***
		+ [redacted]	
Website:	***E-Mail:***	***Website:***	***E-Mail:***
		https://www.me-at.com/nl/	[redacted]

Scope of the Assessment

Production of vegan consumer goods (plant-based), partly Individual Quick Frozen, packed under modified atmosphere in sealed trays or bulk packed.

Product scope(s): 1

Technology scope(s): D, E, F

Additional information

Exclusions:	No
Partly outsourced processes:	No
Decentralised structure(s):	No
Multi-location production sites:	No

Final result of the Assessment

Assessment Overview

IFS Food Version 7, OCTOBER 2020

As a result of the Assessment performed on 1/3/2022 and 2/3/2022, “LRQA France SAS” found that the processing activities of **ME-AT Leeuwarden B.V.** for the above-mentioned scope of Assessment comply with the requirements set out in the IFS Food Standard, Version 7, **at Higher Level**, with a score of 97,39%.	Recertification Assessment between 01.01.2023 and 12.03.2023 in case of announced Assessment and between 06.11.2022 and 12.03.2023 in case of unannounced Assessment.

Observations regarding non-conformities (D evaluation of KO requirements and Majors)

Description of follow-up on corrections and corrective actions from previous Assessment

1.4.1: no longer in management review / x-matrix but insightfull in customer analysis. Followed up (Meat will become
3.2.2.2 hearnets are worn correctly
3.2.2.3 Correct handling seen in production, after picking things up etc, always gloves are changed. Old ones thrown away
3.3.3 No issues seen during audit related to incorrect use of crates (colour coding)
4.17.1 Equipment improved, tool no longer needs to be used. Not available anymore.
4.20.1 Allergen list is up to date

Company Profile

Company data

Year of construction of the assessed site(s):	2017
If the site was fully reconstructed, enter the year:	2018
Area of the production site:	10000
Number of buildings:	1
Number of floors:	1
Number of production lines:	2
Decentralised structure(s):	No

Maximum number of employees at peak season within a calendar year and explanation:

some temporary workers

Detailed description of product groups and products per scope produced in the company. Full view of the company's on-site processes:

Mixing / blending (P12) of ingredients (dough), forming dough into minced forms like burgers, forming dough by processing / heating (P11) into "pieces" using heating and cooling (IQF) (P6). Packing into MAP (P8) or b2b bags (IQF burgers) (P6). Scnitzel formed products battered / marinated products (P12) including adding crumbs.

Does the assessed site have seasonal production?	No
Seasonal breaks more than one week?	No
Does the assessed site have fully outsourced products in addition to the main processes/products?	No
Does the assessed site have traded products in addition to main processes/products?	No

Description about key investments made by the company related to the production and product safety and quality in the last 12 months (construction changes, machinery, etc.)

Investments planned for scanning in storage area.
1 packing line but 2 production lines are possible (power heater and f.e. burgers). Cannot run compleet simultanous because it needs to be packed right after productionprocess

Does the company fulfil the requirements about the use of the IFS (Food) Logo, as defined in the IFS Food Certification protocol (Part 1)? Yes

Working language of the site and language in which the food safety and quality management system is written:

Dutch

If the site is certified for other standards, specify the name(s) of the standard(s):

IFS Standards: No

GFSI Standards: No

Other standards: IFS PIA, ISO 9001

Assessment data

Company Profile	
Language in which the IFS Food Assessment was conducted:	Dutch
Assessment duration (only for IFS Food Assessment):	16,5h (calculated Assessment time: 16h)
Which products were produced and which processes have been running during the on-site evaluation?	
meat replacers, plant based and vegan. Products in assortiment like pork, chicken, beef, fish. Variation in texture like minced products and pieces (f.e. chicken pieces)	

Summary table of all chapters and result (in percentage) per chapter

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Governance & commitment	Food safety and quality management system	Resource management	Operational processes	Measurements, analyses, improvements	Food defence plan
Major non-conformities	0	0	0	0	0	0
KO non-conformities	0	0	0	0	0	0
A	12	24	23	119	33	3
B	0	0	0	0	0	0
C	0	1	1	3	0	0
D	0	1	0	0	0	0
N/A	0	0	1	12	3	1
Result per chapter (%)	100	89,42	96,88	98,16	100	100

Overall summary:

Table of compulsory fields for specific defined IFS Food Assessment requirements and key elements

Part of the IFS Assessment report	N° of IFS Food v7 requirement	Explanation
Policy	1.1.1	• Corporate policy approved 24-2-2020 (signed 31-1-2020). • Specific objectives issued: P-MLW-NL-10012 dd 2-12-2021 maintain certifications, obtain new certifications, focus on training, expand productrange (including building balanced chains), further increase in occupational health and safety score Policy more detailed in OGSM (objective/goals/strategies/measurements), including monitoring the goals on a regular basis.
Corporate structure	1.2.1	QA is reporting to senior manangement. Policy is communicated to employees. Small organisation with short lines of communication. Meat is part of a large organization in which a lot of knowledge is available, including for legislation. This was checked, by sampling, through interviews with employees and senior management. The organisation has monitored and documented the effectiveness of their operation with different mechanisms : e.g. training plan / introduction program / test / exam/ e-learning
	1.2.3	Organisational chart: dd 25-1-2022, including update new QA staff.
	1.2.5	Information that is made available to responsible staff and tools that are used: list the tools e.g. board, newsletter, training, teams, meetings.
	1.2.6	Health authority involved: NVWA. No visit in 2021/ 2022
Management review	1.4.1	The last management review sampled was : over 2021 dd 23-12-2021 Management review is done: annually But reporting numbers / scoring is done quarterly in reprotingtool X-matrix (like complaints, internal audit performance, integrety performance, etc).
Document management	2.1.1.3	Procedure for document management : P-VION-100007v4 dd 11-okt-2021
Records and documented information	2.1.2.2	Procedure concerning records management : dd 9-apr-2015 v8

HACCP analysis	2.2.3.7	Specified CCPs: Cooling Freezing Cool room temperature Further explanation: 1 CCP: temperature control of chilled / frozen products. Critical limit <4°C for chilled products and for receiving frozen products -15°C is mentioned on the receiving checklist (product is stored at -18 °C). Some products are sold frozen but most of them are tempered and sold chilled. Based on risk analyses the risk is calculated as medium (no RTE product). As precaution temperature is set anyway as CCP. Frozen products which are temperd may be received >-15 degrees (sold chilled). MAP packing is not a CCP rest oxygen standard is < 1% O2 Metal detection is not a CCP: used are for Retail Ferro: 2,5mm Non Ferro: 3,0mm RVS: 3,5mm Food service (b2b package) Ferro: 4,0mm Non Ferro: 6,0mm RVS: 5,0mm Frequency: at the start, after each break, during breakdown and at the end of production
Establish a monitoring system for each CCP	2.2.3.8.1	CCPs monitoring : Temperature (CCP) is monitored before every transport (5 measurements) of each batch. Seen records of monitoring verified in the vertical audit. Form CCP 1 F-MLW-NL-10001 incl. verification by QA Temperatures are below 4 degrees Celcius (around 3 degrees Celcius). Seen monitoring during audit tour (day 1). Before loading also temperature measurement on the floor of the trailer (chilled). Pictures are stored in an app as proof. Sampling during this evaluation: CCP checks for receiving and delivery: 1. receiving from ca-12,8 degrees Celcius (5x) CMR dd 2/3/2022 (products "schnitzel, spekje, burgers"). 2. vegan minced meat v22 towards dd 2/3/2022 5x ca 3,3 degrees Celcius 3. delivery dd 1-3-2022 towards Vegan minced meat v43 and v20, ca 1,4 degrees Celcius and ca 2,9 degrees Celcius. 5 measurements.
HACCP analysis	2.2.3.10	The annual HACCP plan verification done : 23-12-2021
Personal hygiene	3.2.1	Document related to personal hygiene: P-FOOD-10017 v7 dd 7-1-2021

Personal hygiene	3.2.2	This was checked during the evaluation and interviews. hygiene rules for employees (protective clothing - white shirt and trousers, hair and beardnet (mouthmask during Covid), for visitors (overcoat white, hairnet etc in different colour), observation on the shop floor. Further no visible jewellary allowed, blue plasters in case of a small wound. Handwashing mandatory at entrance of production.
	3.2.8	• Protective clothing is in use: Yes • Protective clothing provided by the company: Yes • Production employee can take needed protective clothes. • Protective clothing washed internally: No • Protective clothing washed by an external service provider: Yes, • Protective clothing washed by employees: No
Training and instruction	3.3.1	Training / instruction program implemented : seen training scheme 2022. Verified training HACCP and CCP trainings and CP training (f.e rest oxygen measurement)
	3.3.2	Training and monitoriging records checked : 6 employees
Staff Facilities	3.4.1	Sufficient changing facilities for employees working in production available: Yes (ladies room / men's room) Toilets appropriately situated and equipped : Yes Appropriate break rooms canteens available : Yes (1 upstairs)
	3.4.5	Date and version of hazard analysis: P-VION-10000 v16 dd30-11-2021 Sufficient equipped hand washing basins available at all entrances to the production area:Yes Appropriate number of sufficiently equipped hand washing basins available in the production area: Yes Washing basins are intended exclusively for hand washing: Yes
Specifications	4.2.1.1	Finished product specifications sampled and checked : *Zalmburger v13, incl. new raw material white fish powder (QA approved). *shoarma (beef strips) for and minigourmet for For retail brand finished products specifications have been agreed : Yes, agreed in and by mail for Zalmburger v13 and agreed by mail (product minigourmet dd 5-10-2021)

Specifications	4.2.1.3	•The specifications sampled : shoarma (beef strips) for and related to : raw materials, ingredients, additives, packaging materials, rework • Procedure for approval and review of raw material specifications: P-FOOD-10029 v214-2-2022 conformity of plastic materials and products, P-FOOD-10045 v1 dd 10-11-2015 control of product conformity, P-MLW-NL-10029 Product conformity, P-MLW-NL-10030 v3 dd 26-1-2021 Product devellopment, P-MLW-NL-10040 v1 dd 26-1-2021 request new/change article • Raw material specifications are regularly reviewed : Yes, every 3 years or more frequent if needed.
	4.2.1.5	• There are specific requirements from customers whose products are “free of” certain substances/ ingredients (e.g. allergens, pork, additives, etc) : Yes, glutenfree, lactosefree, further claims like vegan • There are specific requirements from customers that certain treatment or manufacturing methods are excluded (e.g. GMO, irradiation): Yes, provide the list (non GMO for soy texture) •The company works with products that consist of or contain or are produced from GMOs: No.
Formulas/Recipes	4.2.2.1	Customer agreements checked: Agreement/contract/date, f.e. agreed in traceone and by mail for production for Zalmburger v13 and agreed by mail for product mini-gourmet dd 5-10-2021 and the following topics : Topics vegan fish burger was requested and develloped by Me-at and approved recently by Topics like vegan, high in iron and vitamin B12, high in protein.
Product development/ Product modification/ Modification of production processes	4.3.2	Sample(s) of product development checked: Fish burger (Zalmburger). Another development is a burger containing only dutch origin beans. Rececently introduced in the market
	4.3.4	Labels checked : Zalmburger, Shoarma and Mini gourmet. All compliant to final productspecifications.
Purchasing	4.4.1	Purchasing process documentation checked : P-FOOD-10048 v2 dd 18-11-2021 and P-FOOD-10025 v4 dd 28-2-2019 food supplier assessment, P-FOOD-10032 v9 18-11-2021 Supplier assessment non-food products and services (f.e packing materials) are centrally organized. Raw materials are called off by Me-at.
	4.4.2	Purchasing procedure : see 4.4.1.
	4.4.3	Last supplier's assessment : over 2020 and cetral initiated by VION Retail. (me-at belongs to BU VION Retail). Over 2021 is about to be rated (concept seen).

Purchasing	4.4.5	Purchased service checked over 2020: (laundry), (coldstore), (cleaning), ,N2 and CO2 delivery). Selection is initiated by VION Food (Central)
Product packaging	4.5.1	The packing material for finished products are : bags (Food service products b2b), trays and foils for CE products. The suppliers are both BRCGS Packaging certified Suppliers sampled : (trays and foil) and ,bags)
Factory location	4.6.1	The site is located in : Industrial area Adverse impact on product safety and quality due to the factory environment : No.
Plant layout and process flows	4.8.2	Layout and process flows to minimise food safety risks: Yes #. Cross-contamination risks are minimised through effective measures : Yes#
Constructional requirements	4.9.1.1	Premises where food is prepared, handled, processed and stored are designed and constructed to ensure food safety : Yes, new building with smooth walls, smooth floor, drains suitable for food production, etc.
Water	4.9.9.1	• Origin of potable water : local water supplier • Analyses performed by an external laboratory, • Performed analysis : color, odor, turbidity, E. Coli, entrococcen and TPC
Compressed air and gases	4.9.10.1	• Compressed air and gases in contact with food packaging material or food contact material : Yes • Hazard analysis of compressed air and gases: Food grade declaration, certified supplier. Specifications and declarations of compliance checked : DOC fron for N2 dd 7-4-2021 and CO2 dd 26-12-2019
Cleaning and disinfection	4.10.1	• Cleaning is performed by : third-party service provider • Cleaning and desinfection procedures : described in cleaning specifications (folder hard copy) • Cleaning schedules checked : Schedule for daily, monthly activities. Cleaning based on alkaline and acid including desifection
	4.10.8	Safety Data Sheets checked : (equipment), (equipment), ,hand desinfection) and (NaOH) - foot cleaning

Cleaning and disinfection	4.10.9	• Cleaning agents are stored: in an indoors storage • Storage conditions are in line with local legal requirements : Yes • Storage room for cleaning chemicals locked : Yes • Cleaning chemicals are clearly labeled : Yes
	4.10.11	• The following areas are cleaned and disinfected by a third party service provider : production and offices • Service contract : is contracted by VION central.
Waste management	4.11.1	Waste management procedure : P-MLW-NL-10023 v2 dd 31-8-2020
Foreign material risk mitigation	4.12.2	• Equipments used to detect foreign materials : Metal detector • Placed in the process : after product is packed/sealed at the end of packing line • Foreign material detectors defined as CCP: Yes • Foreign material detectors not defined as CCP: Used test pieces and sizes : Iron: [2,5 or 4] / Non-iron: [3 or 6] / Stainless steel: [3,5 or 5]. First nr is CE unit, 2nd for b2b product. • Additional preventive measures to minimise foreign body risks : Yes, glass/hard plastic inspections. Knivesblades automatically snap in (f.e. in bend area). • Visual Foreign material detection implemented to protect the product from foreign material.: Yes by use of f.e. PreSSOP and SSOP.
	4.12.10	In case method visual inspection is used Glass/brittle rounds, employee is trained on the job by former QA, every 3 months a checkrond is done. Also checks by QA on the daily checks by employees (Pre-SSOP verification by QA). No verification round performed by QA together with employee (QA since january and february 2022 employed).
Pest monitoring and control	4.13.2	• Pest control is managed by : External provider • Frequency and kind of checks. 8 time a year periodic control and more frequent if necessary. 1 depth inspection annually. Seen 3 extra visits related to mouse activity in indoors waste area. • inspections include: rodents, insects and flying insects • Last inspection date: 17-2-2022 (extra inspection) and 14-1-2022 periodic control. No major pest infestation, 1 mouse catch requiring additional measures has been detected since the last IFS Assessment: 17-2-2022 (extra inspection). Further no issues. Pest is in control.

Receipt and storage of goods	4.14.1	Incoming goods inspection plan : raw materials and packaing overview dd 24-2-2022. In vulnarability and hazard analysis also describing which suppliers related to products (soy texturate) which needs extra control based on risk analysis and requested customer claims. Only at approved suppliers purchase is possible. Receiving verification is based on orders which are present in the system. Unauthorized receivings are not possible. receivings check on completeness, temperature if required, undamaged. Registrations seen during tour.
	4.14.2	• Electronic warehouse management system has been implemented : Partly • System includes stock management principles like : # FEFO is based on manual system. Oldest boxes (rest from pallet) are placed on top of new pallet. • Steps and control measures of the receipt and storage of goods : In (ERP system) also scanning to a location will be implemented in 2022.
	4.14.5	storage conditions observed : In storage all raw materials and pick locations are identified f.e. methylcellulose MCA16 palletlabe'
Transport	4.15.1	Conditions of the trucks are checked before loading. This was checked for: vegan minced meat v43 and v20 dd 1-3-2022 towards and 1-3-2022 toward minced meat V22.
Maintenance and repair	4.16.1	Maintenance plan : for 2022
Equipment	4.17.1	Equipment checked : RVS equipment and foodgrade plastics like conveyorbelts from
Traceability	4.18.1	• The traceability system: ERP system •During the IFS Assessment a vertical audit / product trail was performed for a product initiated by the auditor: Product sample selected by auditor (production 2 months ago) - retail product choosen (different then last year). • Finished Product sampled : Shoarma for N/ production batch number no final BBD because it is stored at -18 degrees (DDB storage is 1 year) at production date 2-12-2021. Raw materials, ingredients, additives, (no rework at ME-at), packaging materials for the finished product / mass balance / results of the traceability tests backwards and forwards. Backawards trace see sampled finished product. Forward trace for 2 ingredients: exberry shade veggie Red from supplier (colour) and (2 lotnumbers are used) - protein. Also raw material specification seen for additive (preservative) and DOC's for used packaging from (lintop foil and tray). Traceability sample (backwards/forwards) could be proven including the packaging and mass balance within: Time Frame : 4 hours
	4.18.2	Overview of the last traceability test performed by the company: Vegan Chipolata sausage K-salat / lot code , recovery rate 100% / date of test 9-2-2022/ corrective actions implemented by using lower crates preventing trays to end up in the vemag incase packed products needs to be repacked (plastic complaint) in line.

Allergen risk mitigation	4.19.2	• Allergens are present within the company : Yes List of allergens which are present at the site within the production: soy and wheatgluten (and below declaration level: celery<0,4 ppm, sesam <0,1 ppm, sulphite <10 ppm, mustard <0,4 ppm). • Hazard analysis/assessment on allergens (including cross contaminations) last review: 24-2-2022 Describe the preventive measures, based on intentions allergens are separate storaged (different hallway), wheatgluten containing a yellow label and soy raw materials have a red/orange label, same colouring in scoops (blending area). Always 1 type of allergen- batch on the same production line. When a product contains both type of allergens - always planned at the end of the day. After each production, wet cleaning takes place. Describe the control measures, visual controls (PreSSOP) start up verification on clean equipment, surface analysis for allergens seen swabs on equipment IQF belt dd 30-11-2020 on presence of celery and soy (not present), product analyses for allergens dd 23-9-2021 below 5 ppm wheatgluten. In 2021 no equipment is sampled (2 months no QA). For 2022 swabs are planned in week 18 and 42. During audit is discussed to do this sooner. • Preventive measures to minimise cross contamination verified during the assessment: storage, coloured tools, swabs, product analysis
		In the dry storage the wheat gluten (packed raw materials) are several times stored above the raw materials without allergens. Soy is stored seperatly. No other allergens present in the storage. Risk on preventing cross contamination on allergens is not effectively minimized. Motivation C: raw materials are packed in secundairy and primary packaging (all have f.e. innerliners).
Food Fraud	4.20.2	The company conducted a vulnerability assessment: Yes Raw material groups/ product groups identified: 5 Nuts / Seeds Seeds Others: soy Designation of Origin (PDO) 10 Spices Others: Curcumma Degree of processing Description why the identified raw materials are vulnerable to food fraud: some types of herbs are expensive and as a powder more high risk for exchange to cheaper product, fraud risk (economically) soy, extra requirement is to keep the forrests (CoA). Origin is analysed also because customer requires lower level of GMO test results. Explanation which criteria were selected: see above Details of the assessment: approved suppliers is mitigation for herbs.
	4.20.3	Food Mitigation plan last review : 14-9-2020 v1 P-MLW-NL-10035 Food fraud mitigation plan is implemented: Yes f.e. soy origin is tested.
	4.20.4	Last review of the Food fraud vulnerability assessment : 21-2-2022

Internal audits	5.1.1	Internal audit reports checked : Internal audit dd 22-1-2022 (performed by QA Vion Groenlo) performed on all subject reflecting all standards like IFS, ISO 9001/ 14 minor findings / actions implemented (seen a briefing reflecting the last 6 minors to be followed up) /final verification by auditor in the next audit.
	5.1.2	The following activities are identified as critical for food safety and quality : pathogen control by temperature monitoring / control <4 degrees. And quality control on for example foreign materials (metal detector), MAP packing and allergen management.
Site factory inspections	5.2.1	• Site and factory inspections : via glass/brittle rounds 4x a year and daily by PreSSOP (documented). The factory Inspections by QA were done in 2021 but not yet in 2022. This is planned again (2 newly employed QA which are frequent in production but did not record/document the check rounds). • Sampled inspection checks: Glass brittle round dd 26-11-2021+ 31-8-2021 and 3x a year cleaning check, powerheater display was broken and is fixed. Also on environmental monitoring the possibility to mark if equipment is clean or not.
Process and working environment validation and control	5.3.1	• Criteria of process and environment validation : production settings are monitored during production including registrations. Cooling registration on PLC at blender (N2 is used). Dough is temperatured frequently in production at f.e pre-use powerheater and afterwards. Before packing. Rest oxygen measurement after packing (MAP). • Last validation conducted : checks seen during production dd 1-3-2022 and 2-3-2022. • Environmental monitoring parameters and limits defined by the company based on a risk assessment : agar agar from equipment dd 23-2-2022 and swabs on Listeria (equipment) dd 23-2-2022, handcontrol swabs dd 16-2-2022
	5.3.2	• Rework is used : No
Calibration, adjustment and checking of measuring and monitoring devices	5.4.1	List of measurement equipment : in control by QA (pT-100) and TD (calibration f.e. coolingcell) Types of equipment that are required to control the process: List of equipment types e.g. scales (checkweiger for consumer units), thermometers (CCP), rest oxygen measurement
	5.4.2	Measurement devices records checked : pT-100 ID-number [redacted] (calibrated 9-6-2021), [redacted] (calibrated 21-1-2022), [redacted] (calibrated 11-1-2022) /annual control / checkpoint 3 dd 13-9-2021 by [redacted] (with calibrated gass from [redacted]) checkweigher annual calibrated.
Quantity control monitoring	5.5.1	•Frequency and methodology of quantity checking. : daily (several times a day), system can print average result. System throws out underweight package, seen proof on 1-3-2022. these packages are 'reworked' the same day. •Company uses “℮” mark on packaging : Yes

Product and process analysis	5.6.1	• Analyses are performed by external laboratory: on f.e. Listeria, entro's, TPC, lactobacillen, GMO, chemical and fysical analysis, tht testing also sensoric testing. Also water analysis. Tht test seen f.e 16-3-2021 on 18 days (BBD) for shoarma (beef stripes).
	5.6.2	Laboratory : -
Product release	5.7.1	Product release procedure : P-FOOD-NL-10018 v4 dd 22-6-2009
Management of complaints from authorities and customers	5.8.1	• Product complaints (within 12 months): Numbers in total 18 over 2021, from customers/ retailers. In excel is listed type of complaint etc. • Trending shows some foreign materials complaints from consumers/retailer • Foreign body complaints (within 12 months): 4 • Most frequently complained foreign material: plastic another foodsafety complaint was 2x microbiology (f.e. mould)
	5.8.2	Complaints samples checked : plastic complaint from retailer P. RCA: most probable, foreing material is delivered in raw material crumb because it was on top of product and not "in" product. Suppier declared they have sieves. Customer did never sent te foreign material towards Me-at. case is closed.
Management of incidents, product withdrawal, product recall	5.9.1	Withdrawal/recall procedure : P-FOOD-NL-10018 v4 dd 22-6-2009, P-FOOD-NL-10015 (traceability Food), P -FOOD-NL-10016 (traceability non-food).
	5.9.2	Number of withdrawals: 0 Number of recalls: 0 Further explanation: Recall test annually performed: dd 9-2-2022 product Vegan Chipolata Sausage, K-salat batchnummer BBD 06-01-2023. Conclusion: <4 hrs The test was performed in accordance with procedure and no discrepancies were noted during the evaluation. Procedure is also evaluated.
Management of non-conformities and non-conforming products	5.10.1	Procedure for non-conformities and nonconforming products : P-FOOD-NL-10018 v4 dd 22-6-2009
Corrective actions	5.11.1	• Procedure for corrective actions : P-MLW-NL-10034 complaint procedure, P-MLW-NL-10033 retour, P-FOOD-NL10033 complaint and claims, P-FOOD-NL10054 complaint procedure.
	5.11.2	• Samples chosen during the Assessment for the follow-up of the corrective actions Some open findings from internal audits (no notes), complaints (see above), broken glass in glass round (powerheater) are followed up. Actions are taken and verified f.e. in next glass round.

Food defence plan	6.2	• Food defence plan: P-MLW-NL-10027 v2 dd 14-9-2020 • Last review of the food defence plan: 8-2-2022 • Last food defence test was performed: during SSOP checks (including whistleblower policy, doors closed) also this is verified during internal audit dd 22-1-2022.

Summary of all deviations and non-conformities found for each chapter and requirement:

N°	Reference	IFS requirement	Evaluation	Explanation
1	2.1.1.2	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to the relevant personnel at all times.	C	At receiving, a checklist is used to verify if raw material contains allergens (like blends). List is an unauthorized list (not in quality on line), the new article liversausage flavour from Gidauvan was not added to this list. In the list QA uses, it was visible that the article did not contain allergens. Process when a list needs to be controlled is not effective.
2	2.2.3.9	Establish corrective actions: In the event that the monitoring indicates that a particular CCP or control measure other than CCP is not under control, adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any action taken relating to non-conforming products and identify the root cause for the loss of control of CCPs.	D	MAP packed products requirement <1% O2. On form F-MLW-NL-10012 dd 1-3-2022 a O2% of 2,6 and 1,4 was registered by Interviewing responsible persons: teamlead was informed. Remeasurement took place. No recordings of this. Based on paper evidence the product is out of specification. Corrective actions are not documented effectively.
3	3.3.3	Records of all training/instruction events shall be available, stating: - list of participants (including their signature) - date - duration - contents of training - name of trainer/tutor. A procedure or program shall be in place to prove the effectiveness of the training and/or instruction programs.	C	Person who performed rest oxygen measurement has normally another workspot. Due to sickness replacement a qualified person (dd 2-1-2021) performed the rest oxygen measurement. The process for training frequency in case when work is done once in a while is not effective.

N°	Reference	IFS requirement	Evaluation	Explanation
4	4.12.1	The products being processed shall be protected against physical contamination, which includes but is not limited to: - environmental contaminants - oils or dripping liquids from machinery - dust spills. Special consideration shall also be given to product contamination risks caused by: - equipment and utensils - pipes - walkways - platforms - ladders. If, for technological characteristics and/or needs, it is not possible to protect the products, appropriate control measures shall be defined and applied.	C	Process for preventing cross contamination by used type of tools is not effectively managed. Re-used bucket (herbs supplier) where still is attached a sticker/label on the bucket. This bucket is used to scoop too much dosed oil from the standard car (normwagen). Label went sort of through the oil (ingredient).
5	4.16.3	All materials used for maintenance and repair shall be fit for the intended use and shall not pose contamination risks.	C	In production a spray-bottle, containing oil as a lubricant for equipment, is not identified/labeled. What exactly for oil / fluid is used (fit for use?) is not demonstrable. On a RVS-table to store equipment, also some rust present. Motivation for C scoring: all the (foodgrade) lubricants are stored at maintenance. This unlabled bottle with oil is used by production employees. The bottle is filled with normal food-oil (also used as ingredient).

N°	Reference	IFS requirement	Evaluation	Explanation
6	4.19.2	Based on hazard analysis and assessment of associated risk, preventive and control measures shall be in place from receipt to dispatch, to ensure that potential cross contamination of products by allergens is minimised. The potential cross contamination risks related to: - environment - transport - storage - raw materials shall be considered. Control measures shall be verified.	C	• Allergens are present within the company : Yes List of allergens which are present at the site within the production: soy and wheatgluten (and below declaration level: celery<0,4 ppm, sesam <0,1 ppm, sulphite <10 ppm, mustard <0,4 ppm). • Hazard analysis/assessment on allergens (including cross contaminations) last review: 24-2-2022 Describe the preventive measures, based on intentions allergens are separate storaged (different hallway), wheatgluten containing a yellow label and soy raw materials have a red/orange label, same colouring in scoops (blending area). Always 1 type of allergen- batch on the same production line. When a product contains both type of allergens - always planned at the end of the day. After each production, wet cleaning takes place. Describe the control measures, visual controls (PreSSOP) start up verification on clean equipment, surface analysis for allergens seen swabs on equipment IQF belt dd 30-11-2020 on presence of celery and soy (not present), product analyses for allergens dd 23-9-2021 below 5 ppm wheatgluten. In 2021 no equipment is sampled (2 months no QA). For 2022 swabs are planned in week 18 and 42. During audit is discussed to do this sooner. • Preventive measures to minimise cross contamination verified during the assessment: storage, coloured tools, swabs, product analysis In the dry storage the wheat gluten (packed raw materials) are several times stored above the raw materials without allergens. Soy is stored seperatly. No other allergens present in the storage. Risk on preventing cross contamination on allergens is not effectively minimized. Motivation C: raw materials are packed in secundairy and primary packaging (all have f.e. innerliners).

Summary of points of attention:

N°	Reference	IFS requirement	Evaluation	Explanation

No points of attention found

Detailed IFS Assessment report:

N°	Reference	IFS requirement	Evaluation	Explanation
1	1.1.1	The senior management shall develop, implement and maintain a corporate policy, which shall include, at a minimum: - food safety and product quality - customer focus - food safety culture. This corporate policy shall be communicated to all employees and shall be broken down into specific objectives for the relevant departments.	A	• Corporate policy approved 24-2-2020 (signed 31-1-2020). • Specific objectives issued: P-MLW-NL-10012 dd 2-12-2021 maintain certifications, obtain new certifications, focus on training, expand productrange (including building balanced chains), further increase in occupational health and safety score Policy more detailed in OGSM (objective/goals/strategies/measurements) , including monitoring the goals on a regular basis.
2	1.1.2	All relevant information related to food safety, product quality and authenticity shall be communicated effectively and in a timely manner to the relevant personnel.	A	
3	1.2.1	KO n°1: The senior management shall ensure that employees are aware of their responsibilities related to food safety and product quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.	A	QA is reporting to senior manangement. Policy is communicated to employees. Small organisation with short lines of communication. Meat is part of a large organization in which a lot of knowledge is available, including for legislation. This was checked, by sampling, through interviews with employees and senior management. The organisation has monitored and documented the effectiveness of their operation with different mechanisms : e.g. training plan / introduction program / test / exam/ e-learning
4	1.2.2	The senior management shall provide sufficient and relevant resources to meet the product and process requirements.	A	
5	1.2.3	The department responsible for food safety and quality management shall have a direct reporting relationship to the senior management. An organisational chart shall be available, showing the structure of the company.	A	Organisational chart: dd 25-1-2022, including update new QA staff.

N°	Reference	IFS requirement	Evaluation	Explanation
6	1.2.4	The senior management shall ensure that all processes (documented and undocumented) are known by the relevant personnel and are applied consistently.	A	
7	1.2.5	The senior management shall have a system in place to ensure that the company is kept informed of all relevant legislation, scientific and technical developments, industry codes of practice, food safety and product quality issues, and that they are aware of factors that can influence food defence and food fraud risks.	A	Information that is made available to responsible staff and tools that are used: list the tools e.g. board, newsletter, training, teams, meetings.
8	1.2.6	The senior management shall ensure that the certification body is informed of any changes that may affect the company's ability to conform to the certification requirements. This shall include, at a minimum: - any legal entity name change - any production site location change. For the following specific situations: - any product recall - any product recall and / or withdrawal by official order for food safety and / or food fraud reasons - any visit from health authorities which results in notifications and / or penalties issued by authorities the certification body shall be informed within three (3) working days.	A	Health authority involved: NVWA. No visit in 2021/ 2022
9	1.3.1	A process shall be in place to identify fundamental needs and expectations of customers. The feedback from this process shall be used as input for the company's continuous improvement.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
10	1.4.1	The senior management shall ensure that the food safety and quality management system is reviewed at least annually, or more frequently if significant changes occur. Such reviews shall include, at a minimum: - a review of objectives and policies including elements of food safety culture - results of audits and site inspections - positive and negative customer feedback - process compliance - authenticity and conformity issues - status of corrections and corrective actions - notifications from authorities.	A	The last management review sampled was : over 2021 dd 23-12-2021 Management review is done: annually But reporting numbers / scoring is done quarterly in reprotingtool X-matrix (like complaints, internal audit performance, integrety performance, etc).
11	1.4.2	Actions from the management review shall be clearly aimed at supporting improvement. The management review shall assess follow-up actions from previous management reviews and any change that could affect the food safety and quality management system. The management review shall be fully documented.	A	
12	1.4.3	The senior management shall identify and regularly review (e.g. by internal audits or on-site verification) the infrastructure and work environment needed to conform to product requirements. This shall include, at a minimum: - buildings - supply systems - machines and equipment - transport - staff facilities - environmental conditions - hygienic conditions - workplace design - external influences (e.g. noise, vibration). The results of the review shall be considered, with due consideration to risks, for investment planning.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
13	2.1.1.1	The food safety and quality management system shall be documented and implemented, and shall be kept in one location (food safety and quality manual or electronic documented system).	A	
14	2.1.1.2	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to the relevant personnel at all times.	C	At receiving, a checklist is used to verify if raw material contains allergens (like blends). List is an unauthorized list (not in quality on line), the new article liversausage flavour from was not added to this list. In the list QA uses, it was visible that the article did not contain allergens. Process when a list needs to be controlled is not effective.
15	2.1.1.3	A documented procedure shall exist for the control of documents and their amendments. All documents which are necessary for compliance with the product requirements shall be available in their latest version. The reason for any amendments to documents, critical to the product requirements, shall be recorded.	A	Procedure for document management : P-VION-100007v4 dd 11-okt-2021
16	2.1.2.1	Records and documented information shall be legible and genuine. They shall be maintained in a way that subsequent revision or amendment is prohibited. If records are documented electronically, a system shall be in place to ensure that only authorised personnel have access to create or amend those records (e.g. password protection).	A	

N°	Reference	IFS requirement	Evaluation	Explanation
17	2.1.2.2	All records and documented information shall be kept in accordance with legal and customer requirements. If no such requirements exist, records and documented information shall be kept for a minimum of one year after the specified shelf life. For products which have no shelf life, the duration of record and documented information keeping shall be justified and this justification shall be documented.	A	Procedure concerning records management : dd 9-apr-2015 v8
18	2.1.2.3	Records and documented information shall be securely stored and easily accessible.	A	
19	2.2.1.1	The basis of the company's food safety management system shall be a fully implemented, systematic and comprehensive HACCP based plan, following the Codex Alimentarius principles and any legal requirements of the production and destination countries which may go beyond such principles. The HACCP plan shall be specific and implemented at the production site.	A	
20	2.2.1.2	The HACCP plan shall cover all raw materials, packaging materials, products or product groups as well as every process from incoming goods up to dispatch of finished products, including product development.	A	
21	2.2.1.3	The company shall ensure that the HACCP plan is based upon scientific literature, or expert advice obtained from other sources, which may include: trade and industry associations, independent experts and regulatory authorities. This information shall be maintained in line with any new technical process development.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
22	2.2.1.4	The company shall ensure that in the event of changes to raw materials, packaging materials, processing methods, infrastructure and/or equipment, the HACCP plan is reviewed to assure that product safety requirements are complied with.	A	
23	2.2.2.1	Assemble HACCP Team: The HACCP team shall have the appropriate specific knowledge and expertise and be a multidisciplinary team which includes operational staff.	A	
24	2.2.2.2	Those responsible for the development and maintenance of the HACCP plan shall have an internal team leader and shall have received adequate training in the application of the HACCP principles and specific knowledge of the product and processes.	A	
25	2.2.3.1	Describe product: A full description of the product including all relevant information on product safety shall exist, such as: - composition - physical, organoleptic, chemical and microbiological characteristics - legal requirements for the food safety of the product - methods of treatment, packaging, durability (shelf life) - conditions for storage, method of transport and distribution.	A	
26	2.2.3.2	Identify intended use: The intended use of the product shall be described in relation to the expected use of the product by the end consumer, taking vulnerable groups of consumers into account .	A	

N°	Reference	IFS requirement	Evaluation	Explanation
27	2.2.3.3	Construct flow diagram: A flow diagram shall exist for each product, or product group, and for all variations of the processes and sub-processes (including rework and reprocessing). The flow diagram shall be dated, and after the determination of control measures, clearly identify each CCP and other control measures. In the event of any changes, the flow diagram shall be updated.	A	
28	2.2.3.4	On-site confirmation of the flow diagram: Representatives of the HACCP team shall verify the flow diagram, by on-site verifications, at all operation stages and shifts. Where appropriate, amendments to the diagram shall be made.	A	
29	2.2.3.5	Conduct a hazard analysis for each step: A hazard analysis shall be conducted for all possible and reasonably expected physical, chemical (including radiological and allergens) and biological hazards. The analysis shall also include hazards linked to materials in contact with food, packaging materials and hazards related to the work environment.. The hazard analysis shall consider the likely occurrence of hazards and the severity of their adverse health effects. Consideration shall be given to the specific control measures that shall be applied to control each hazard. to control each hazard.	A	
30	2.2.3.6	Determine critical control points and other control measures: The determination of relevant CCPs and other control measures shall be facilitated by the application of a decision tree or other tool(s), which demonstrates a logical reasoned approach.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
31	2.2.3.7	Establish critical limits for each CCP: For each CCP, the appropriate critical limits shall be defined and validated to clearly identify when a process is out of control.	A	Specified CCPs: Cooling Freezing Cool room temperature Further explanation: 1 CCP: temperature control of chilled / frozen products. Critical limit <4°C for chilled products and for receiving frozen products -15°C is mentioned on the receiving checklist (product is stored at -18 °C). Some products are sold frozen but most of them are tempered and sold chilled. Based on risk analyses the risk is calculated as medium (no RTE product). As precaution temperature is set anyway as CCP. Frozen products which are temperd may be received >-15 degrees (sold chilled). MAP packing is not a CCP rest oxygen standard is < 1% O2 Metal detection is not a CCP: used are for Retail Ferro: 2,5mm Non Ferro: 3,0mm RVS: 3,5mm Food service (b2b package) Ferro: 4,0mm Non Ferro: 6,0mm RVS: 5,0mm Frequency: at the start, after each break, during breakdown and at the end of production

N°	Reference	IFS requirement	Evaluation	Explanation
32	2.2.3.8.1	KO N° 2: Specific monitoring procedures in terms of method, frequency of measurement or observation and recording of results, shall be established for each CCP to detect any loss of control at that CCP. Each defined CCP shall be under control. Monitoring and control of each CCP shall be demonstrated by records.	A	CCPs monitoring : Temperature (CCP) is monitored before every transport (5 measurements) of each batch. Seen records of monitoring verified in the vertical audit. Form CCP 1 F-MLW-NL-10001 incl. verification by QA Temperatures are below 4 degrees Celcius (around 3 degrees Celcius). Seen monitoring during audit tour (day 1). Before loading also temperature measurement on the floor of the trailer (chilled). Pictures are stored in an app as proof. Sampling during this evaluation: CCP checks for receiving and delivery: 1. receiving from ca-12,8 degrees Celcius (5x) CMR dd 2/3/2022 (products "schnitzel, spekje, burgers"). 2. vegan minced meat v22 towards dd 2/3/2022 5x ca 3,3 degrees Celcius 3. delivery dd 1-3-2022 towards Vegan minced meat v43 and v20, ca 1,4 degrees Celcius and ca 2,9 degrees Celcius. 5 measurements.
33	2.2.3.8.2	Records of CCP monitoring shall be verified by a responsible person within the company and maintained for a relevant period.	A	
34	2.2.3.8.3	The operative personnel in charge of the monitoring of CCPs and other control measures shall have received specific training/ instruction.	A	
35	2.2.3.8.4	Control measures, other than CCPs, shall be monitored, recorded and controlled by measurable or observable criteria.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
36	2.2.3.9	Establish corrective actions: In the event that the monitoring indicates that a particular CCP or control measure other than CCP is not under control, adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any action taken relating to non-conforming products and identify the root cause for the loss of control of CCPs.	D	MAP packed products requirement <1% O2. On form F-MLW-NL-10012 dd 1-3-2022 a O2% of 2,6 and 1,4 was registered by Interviewing responsible persons: teamlead was informed. Remeasurement took place. No recordings of this. Based on paper evidence the product is out of specification. Corrective actions are not documented effectively.
37	2.2.3.10	Establish verification procedures: Procedures of verification shall be established to confirm that the HACCP plan is working correctly. Verification of the HACCP plan shall be performed at least once a year. Examples of verification activities include: - internal audits, - analyses - sampling - deviations - complaints The results of this verification shall be incorporated into the HACCP plan.	A	The annual HACCP plan verification done : 23-12-2021
38	2.2.3.11	Establish documentation and record keeping Documentation related to the HACCP plan shall be in place. Examples of documentation include: - hazard analysis - determination of CCPs and other control measures - determination of critical limits - processes, procedures Examples of records include: - outcome of CCPs and other control measures monitoring activities - observed deviations and implemented corrective actions.	A	
39	3.1.1	All personnel performing work that affects product safety, quality and legality shall have the required competence appropriate to their role as a result of education, work experience and/ or training.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
40	3.1.2	The responsibilities, competencies and job descriptions for all job titles, with an impact on food safety and product quality shall be clearly defined, documented and in place. Assignment of key roles shall be defined.	A	
41	3.2.1	Documented requirements relating to personal hygiene shall be in place and shall include, at a minimum, the following areas: - hair and beards - protective clothing (including their conditions of use in staff facilities) - hand washing, disinfection and hygiene - eating, drinking and smoking - actions to be taken in case of cuts or skin abrasions - fingernails, jewellery and personal belongings (including medicine) - notification of infectious diseases and conditions impacting food safety via a medical screening procedure. The requirements shall be based on hazard analysis and assessment of associated risks.	A	Document related to personal hygiene: P-FOOD-10017 v7 dd 7-1-2021
42	3.2.2	KO N° 3: The requirements for personal hygiene shall be in place and applied by all relevant personnel, contractors and visitors.	A	This was checked during the evaluation and interviews. hygiene rules for employees (protective clothing - white shirt and trousers, hair and beardnet (mouthmask during Covid), for visitors (overcoat white, hairnet etc in different colour), observation on the shop floor. Further no visible jewellary allowed, blue plasters in case of a small wound. Handwashing mandatory at entrance of production.
43	3.2.3	Compliance with personal hygiene requirements shall be checked regularly.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
44	3.2.4	Visible jewellery (including piercing) and watches shall not be worn. Any exceptions shall have been comprehensively evaluated by hazard analysis and assessment of associated risks and shall be effectively managed.	A	
45	3.2.5	Cuts and skin abrasions shall be covered with a coloured plaster/bandage different from the product colour. Where appropriate: - plasters / bandages shall contain a metal strip - single use gloves shall be worn.	A	
46	3.2.6	In work areas where wearing headgear and/or beard snood (coverings) is required, the hair shall be covered completely to prevent product contamination.	A	
47	3.2.7	Clearly defined usage rules shall exist for work areas/ activities where it is required to wear gloves (coloured differently from the product colour).	A	
48	3.2.8	Suitable protective clothing shall be available and in sufficient quantity for each employee.	A	• Protective clothing is in use: Yes • Protective clothing provided by the company: Yes • Production employee can take needed protective clothes. • Protective clothing washed internally: No • Protective clothing washed by an external service provider: Yes, by • Protective clothing washed by employees: No

N°	Reference	IFS requirement	Evaluation	Explanation
49	3.2.9	All protective clothing shall be thoroughly and regularly laundered in-house or by approved contractors or by employees. This decision shall be justified by risk assessment. Defined requirements shall ensure, at a minimum: - sufficient segregation between dirty and clean clothing at all times - defined laundering conditions on water temperature and detergent dosage - avoidance of contamination until use. The effectiveness of the laundering shall be appropriately monitored.	A	
50	3.2.10	In case of any health issue or infectious disease that may have an impact on food safety, actions shall be taken in order to minimise contamination risks.	A	
51	3.3.1	The company shall implement documented training and/or instruction programs with respect to the product and process requirements and the training needs of the employees, based on their job, and shall include: - training contents - training frequency - employee's task - languages - qualified trainer/tutor.	A	Training / instruction program implemented : seen training scheme 2022. Verified training HACCP and CCP trainings and CP training (f.e rest oxygen measurement)
52	3.3.2	The documented training and/or instruction shall apply to all personnel, including seasonal and temporary workers and employees from external companies, employed in the respective work area. Upon employment, and before commencing work, they shall be trained/instructed in accordance with the documented training/instruction programs.	A	Training and monitoriging records checked : 6 employees

N°	Reference	IFS requirement	Evaluation	Explanation
53	3.3.3	Records of all training/instruction events shall be available, stating: - list of participants (including their signature) - date - duration - contents of training - name of trainer/tutor. A procedure or program shall be in place to prove the effectiveness of the training and/or instruction programs.	C	Person who performed rest oxygen measurement has normally another workspot. Due to sickness replacement a qualified person (dd 2-1-2021) performed the rest oxygen measurement. The process for training frequency in case when work is done once in a while is not effective.
54	3.3.4	The contents of training and/or instruction shall be regularly reviewed and updated when necessary. Special consideration shall be given, at a minimum, to these specific issues: - food safety - food fraud - product quality - food defence - food related legal requirements - product/process modifications - feedback from the previous documented training/instruction programs.	A	
55	3.4.1	The company shall provide suitable staff facilities, which shall be proportional in size, equipped for the number of personnel, designed and controlled so to minimise food safety risks. Such facilities shall be kept in a clean and good condition.	A	Sufficient changing facilities for employees working in production available: Yes (ladies room / men's room) Toilets appropriately situated and equipped : Yes Appropriate break rooms canteens available : Yes (1 upstairs)
56	3.4.2	Product contamination risks by food and drink and/or foreign materials shall be minimised. Consideration shall be given to food and drink from vending machines, canteen and/or brought to work by personnel.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
57	3.4.3	Changing rooms shall be located to allow direct access to the areas where food products are handled. If this is not possible, preventive measures shall be in place to minimise product contamination risks. Where necessary, outdoor clothing and protective clothing shall be stored separately.	A	
58	3.4.4	Toilets shall neither have direct access nor pose contamination risks to an area where food products are handled. Toilets shall be equipped with adequate hand washing facilities. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	A	
59	3.4.5	Hand hygiene facilities shall be provided and shall adress, at a minimum: - adequate number of wash basins - suitably located at access points to and/or within production areas - sole use for cleaning hands only. The necessity of similar equipment in further areas (e.g. packing area) shall be based on hazard analysis and assessment of associated risks.	A	Date and version of hazard analysis: P-VION-10000 v16 dd30-11-2021 Sufficient equipped hand washing basins available at all entrances to the production area:Yes Appropriate number of sufficiently equipped hand washing basins available in the production area: Yes Washing basins are intended exclusively for hand washing: Yes
60	3.4.6	Hand hygiene facilities shall provide: - running potable water at an appropriate temperature - appropriate cleaning and disinfection equipment - appropriate means for hand drying.	A	
61	3.4.7	Where the processes require a higher standard of hygiene, the hand washing equipment shall provide, in addition: - hand contact-free fittings - hand disinfection - waste container with hand contact-free opening.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
62	3.4.8	Based on hazard analysis and assessment of associated risks, a program shall be in place to control effectiveness of hand hygiene.	A	
63	3.4.9	Where it is justified by risk assessment, cleaning and disinfection facilities shall be available and used for boots, shoes and further protective clothing.	NA	no high risk area applicable
64	4.1.1	All requirements related to food safety and product quality, within the defined agreement with customers, and any revision of these clauses, shall be communicated to and implemented by each relevant department.	A	
65	4.1.2	In accordance with customer requirements, the senior management shall inform their affected customers, as soon as possible, of any issue related to product safety or legality, including non-conformity/ies identified by competent authorities.	A	
66	4.2.1.1	Specifications shall be available and in place for all finished products. They shall be up to date, unambiguous and in compliance with legal and customer requirements.	A	Finished product specifications sampled and checked : *Zalmburger v13, incl. new raw material white fish powder (QA approved). *shoarma (beef strips) for . and minigourmet for For retail brand finished products specifications have been agreed : Yes, agreed in traceone and by mail for Zalmburger v13 and agreed by mail (product minigourmet dd 5-10-2021)

N°	Reference	IFS requirement	Evaluation	Explanation
67	4.2.1.2	A procedure to control the creation, approval and amendment of specifications shall be in place and shall include, where required, the acceptance of the customer(s). Where required by customers, product specifications shall be formally agreed. This procedure shall include the update of finished product specification in case of any modification related to: - raw materials - formulas/recipes - processes which impact the finished products - packaging materials which impact the finished products.	A	
68	4.2.1.3	KO N° 4: Specifications shall be available and in place for all raw materials (ingredients, additives, packaging materials, rework). Specifications shall be up to date, unambiguous and be in compliance with legal requirements and, if existing, with customer requirements.	A	•The specifications sampled : shoarma (beef strips) for and related to : raw materials, ingredients, additives, packaging materials, rework • Procedure for approval and review of raw material specifications: P-FOOD-10029 v214-2-2022 conformity of plastic materials and products, P-FOOD-10045 v1 dd 10-11-2015 control of product conformity, P-MLW-NL-10029 Product conformity, P-MLW-NL-10030 v3 dd 26-1-2021 Product devellopment, P-MLW-NL-10040 v1 dd 26-1-2021 request new/change article • Raw material specifications are regularly reviewed : Yes, every 3 years or more frequent if needed.
69	4.2.1.4	Specifications and/or their contents shall be available on site for all relevant personnel.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
70	4.2.1.5	Where customers specifically require that products are “free from” certain substances or ingredients (e.g. gluten, pork, etc.), or that certain methods of treatment or production are excluded (e.g. GMOs), verifiable procedures shall be in place.	A	• There are specific requirements from customers whose products are “free of” certain substances/ ingredients (e.g. allergens, pork, additives, etc) : Yes, glutenfree, lactosefree, further claims like vegan • There are specific requirements from customers that certain treatment or manufacturing methods are excluded (e.g. GMO, irradiation): Yes, provide the list (non GMO for soy texture) •The company works with products that consist of or contain or are produced from GMOs: No.
71	4.2.2.1	KO N° 5: Where there are customer agreements related to: - product recipe (including raw materials characteristics) - process - technological requirements - packaging - labelling these shall be complied with.	A	Customer agreements checked: Agreement/contract/date, f.e. agreed in traceone and by mail for production for Zalmburger v13 and agreed by mail for product mini-gourmet dd 5-10-2021 and the following topics : Topics vegan fish burger was requested and develloped by Me-at and approved recently by Topics like vegan, high in iron and vitamin B12, high in protein.
72	4.3.1	For each new development or modification of products, a hazard analysis and assessment of associated risks shall be conducted.	A	
73	4.3.2	The product development/ modification process shall result in specifications about formulation, packaging requirements, manufacturing processes and process parameters related to the fulfilment of product requirements. This includes factory trials and product testing. The progress and results of product development/modification shall be recorded.	A	Sample(s) of product development checked: Fish burger (Zalmburger). Another development is a burger containing only dutch origin beans. Rececently introduced in the mark

N°	Reference	IFS requirement	Evaluation	Explanation
74	4.3.3	Shelf-life tests or adequate validation through microbiological, chemical and organoleptic evaluation, shall be carried out and consideration shall be given to product formulation, packaging, manufacturing and declared conditions. In accordance with this evaluation, the shelf-life shall be established.	A	
75	4.3.4	A procedure shall be in place to ensure that labelling complies with current legislation of the destination country/ies and customer requirements.	A	Labels checked : Zalmburger, Shoarma and Mini gourmet. All compliant to final productspecifications.
76	4.3.5	Recommendations for preparation and/ or use of food product instructions shall be established, where appropriate.	A	
77	4.3.6	The company shall demonstrate through studies and/ or perform relevant tests to validate nutritional information or claims which are declared on labelling, throughout the shelf life of the products.	A	
78	4.3.7	In the event of changes to process characteristics or product formulation, including rework and/or packaging materials, the company shall ensure that the food safety and product quality requirements are complied with. Labelling shall be reviewed and adapted when necessary.	A	
79	4.4.1	The company shall control purchasing processes to ensure that all externally sourced raw materials, semi-finished products, packaging materials and services, which have an impact on food safety and product quality, conform to defined requirements.	A	Purchasing process documentation checked : P-FOOD-10048 v2 dd 18-11-2021 and P-FOOD-10025 v4 dd 28-2-2019 food supplier assessment, P-FOOD-10032 v9 18-11-2021 Supplier assessment non-food products and services (f.e packing materials) are centrally organized. Raw materials are called off by Me-at.

N°	Reference	IFS requirement	Evaluation	Explanation
80	4.4.2	A procedure for the approval and monitoring of suppliers (internal and external) shall be in place. The approval and monitoring procedure shall contain clear assessment criteria, such as: - audits performed by an experienced and competent person - certificates of analyses - supplier reliability - complaints - required performance standards.	A	Purchasing procedure : see 4.4.1.
81	4.4.3	The results from the supplier assessments shall be reviewed regularly and this review shall be justified by risk assessment. Records of the reviews and the consequential actions of assessment shall be documented.	A	Last supplier's assessment : over 2020 and cetral initiated by VION Retail. (me-at belongs to BU VION Retail). Over 2021 is about to be rated (concept seen).
82	4.4.4	The purchased raw materials, semi-finished products and packaging materials shall be checked in accordance with the existing specifications and, justified by risk assessment, for their authenticity. The schedule of these checks shall take into account, at a minimum, defined food safety and product quality risks. The frequency and/or scope of sampling shall be based on: - the impact of the raw materials, semi-finished products and packaging materials on the finished product - the supplier’s status.	A	
83	4.4.5	The purchased services shall be checked in accordance with the existing specifications. The schedule of these checks shall take into account, at a minimum: - the defined service requirements - the supplier’s status (according to its assessment) - the impact of the service on the finished product.	A	Purchased service checked over 2020: (laundry), (coldstore), (cleaning) (N2 and CO2 delivery). Selection is initiated by VION Food (Central)

N°	Reference	IFS requirement	Evaluation	Explanation
84	4.4.6	Where a company outsources part of product processing and / or primary packaging and/or labelling, the company shall have it documented in the food safety and quality management system and ensure control over such processes to guarantee that food safety and product quality are not compromised. Control of such outsourced processes shall be identified and documented. When required by the customer, there shall be evidence that he has been informed and has agreed to such outsourced process.	NA	no outsourced processes
85	4.4.7	A written agreement shall be in place, covering the outsourced processes and describing any arrangements made in connection with it, including in-process controls, sampling and analyses.	NA	no outsourced processes
86	4.4.8	The company shall approve the supplier of the outsourced processes through: - certification against IFS Food or other GFSI recognised food safety certification standard or - documented supplier audit, performed by an experienced and competent person, which shall include, at a minimum, requirements for food safety, product quality, legality and authenticity.	NA	no outsourced processes
87	4.5.1	Based on hazard analysis, assessment of associated risks and intended use, the company shall define the key parameters for the packaging materials in detailed specifications complying with the current relevant legislation and other relevant hazards or risks. The company shall check and verify the suitability and existance of functional barrier(s) of the consumer unit packaging material for each relevant product tests/analysis such as: - organoleptic tests - storage tests - chemical analyses - migration test results.	A	The packing material for finished products are : bags (Food service products b2b), trays and foils for CE products. The suppliers are both BRCGS Packaging certified Suppliers sampled : (trays and foil) and (bags)

N°	Reference	IFS requirement	Evaluation	Explanation
88	4.5.2	For all packaging materials which could have an impact on products, certificates of conformity shall exist which attest conformance with legal requirements. In the event that no specific legal requirements are applicable, evidence shall be available to demonstrate that packaging materials are suitable for use. This applies for packaging materials which could have an influence on raw materials, semi-finished and finished products	A	
89	4.5.3	The company shall ensure that the used packaging and labelling corresponds to the product being packed and comply with agreed customer product specifications. This shall be regularly checked and documented.	A	
90	4.6.1	The company shall investigate the extent to which the factory environment (e.g. ground, air) may have an adverse impact on food safety and product quality. Where it is established that product safety and/or quality could be compromised, appropriate control measures shall be implemented. The effectiveness of the implemented measures shall be periodically reviewed (e.g. extremely dusty air, strong smells).	A	The site is located in : Industrial area Adverse impact on product safety and quality due to the factory environment : No.
91	4.7.1	All external areas of the factory shall be clean, tidy and maintained in good condition. Where natural drainage is inadequate, a suitable drainage system shall be installed.	A	
92	4.7.2	Outdoor storage shall be kept to a minimum. Where goods are stored outside, it shall be justified by risk assessment to ensure that there are no contamination risks or adverse effects on food safety and quality.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
93	4.8.1	A site map covering all buildings of the facility shall be available. Plans shall be in place that clearly describe the process flows of: - finished products - packaging materials - raw materials - personnel - waste - water	A	
94	4.8.2	The process flow, from receipt of goods to dispatch, shall be established, reviewed and where necessary, modified to ensure that the microbiological, chemical and physical contamination risks of raw materials, packaging material, semi-finished and finished products are avoided. The cross-contamination risks shall be minimised through effective measures.	A	Layout and process flows to minimise food safety risks: Yes #. Cross-contamination risks are minimised through effective measures : Yes#
95	4.8.3	In the case of areas sensitive to microbiological, chemical and physical risk(s) which is/are justified by risk assessment, they shall be designed and operated to ensure product safety is not compromised.	NA	No high risk area/zone in use, only medium risk.
96	4.8.4	Laboratory facilities and in-process controls shall not affect product safety.	NA	No internal lab is used
97	4.9.1.1	Premises where food products are prepared, treated, processed and stored shall be designed and constructed to ensure food safety.	A	Premises where food is prepared, handled, processed and stored are designed and constructed to ensure food safety : Yes, new building with smooth walls, smooth floor, drains suitable for food production, etc.
98	4.9.2.1	Walls shall be designed and constructed to prevent the accumulation of dirt, reduce condensation and mould growth, and facilitate cleaning.	A	
99	4.9.2.2	The surfaces of walls shall be in good condition and easy to clean; they shall be impervious and wear-resistant to minimise product contamination risks.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
100	4.9.2.3	The junctions between walls, floors and ceilings shall be designed to facilitate cleaning.	A	
101	4.9.3.1	Floor covering shall be designed to meet production requirements and shall be in good condition and easy to clean. Surfaces shall be impervious and wear-resistant.	A	
102	4.9.3.2	The hygienic disposal of water and other liquids shall be ensured. Drainage systems shall be easy to clean and designed to minimise the product contamination risks (e.g. entry of pests, areas sensitive to transmission of odour or contaminants).	A	
103	4.9.3.3	Water or other liquids shall reach drainage, using appropriate measures without difficulties. Puddles shall be avoided.	A	
104	4.9.3.4	In food handling areas, machinery and piping shall be arranged so that waste water, if possible, to flow directly into a drain.	A	
105	4.9.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) and overhead fixtures (including piping, cableway, lamps etc.) shall be constructed to minimise the accumulation of dirt and condensation and shall not pose any physical and/or microbiological contamination risks.	A	
106	4.9.4.2	Where false ceilings are used, an access to the vacant area shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	A	
107	4.9.5.1	Windows and other openings shall be designed and constructed to avoid the accumulation of dirt and shall be maintained in good condition.	A	
108	4.9.5.2	Where there are contamination risks, windows and roof glazing shall remain closed and fixed during production.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
109	4.9.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable, good condition pest screens or other measures to avoid any contamination.	NA	All windows are fixed
110	4.9.5.4	In areas where unpackaged products are handled, windows shall be protected against breakage.	A	
111	4.9.6.1	Doors and gates shall be in good condition and easy to clean. They shall be constructed of non-absorbent materials to avoid: - splintering parts - flaking paint - corrosion.	A	
112	4.9.6.2	External doors and gates shall be constructed to prevent the access of pests; they shall be self-closing, unless non-essentiality is justified by risk assessment.	A	
113	4.9.6.3	Plastic strip curtains, separating the internal areas shall be in good condition and easy to clean.	A	Plastic curtains before entering "freezing storage" in a docked container. By opening roller door entrance is possible.
114	4.9.7.1	All production, storage, receipt and dispatch areas shall have adequate levels of light.	A	
115	4.9.8.1	Adequate natural and/or artificial ventilation shall be in place in all areas.	A	
116	4.9.8.2	If ventilation equipment is installed, filters and other components shall be easily accessible and checked, cleaned or replaced as necessary.	A	
117	4.9.8.3	Air conditioning equipment and artificially generated airflow shall not compromise product safety and quality.	A	
118	4.9.8.4	Dust extraction equipment shall be installed in areas where considerable amounts of dust are generated.	A	Dust extraction is in place at blending area

N°	Reference	IFS requirement	Evaluation	Explanation
119	4.9.9.1	Water which is used as an ingredient in the production process, or for cleaning, shall be of potable quality at the point of use and supplied in sufficient quantity; this also applies to steam and ice used within the production area.	A	• Origin of potable water : local water supplie • Analyses performed by an external laboratory • Performed analysis : color, odor, turbidity, E. Coli, entrococcen and TPC
120	4.9.9.2	Recycled water which is used in the process, shall not pose a contamination risks.	NA	No recycled water is used
121	4.9.9.3	The quality of water (including recycled water), steam or ice shall be monitored following a sampling plan on hazard analysis and assessment of associated risks.	A	
122	4.9.9.4	Non-potable water shall be transported in separate, properly marked piping. Such piping shall neither be connected to the drinking water system nor allow the possibility of reflux, to avoid contamination of potable water sources or factory environment.	NA	only potable water is used
123	4.9.10.1	The quality of compressed air that comes in direct contact with food or primary packaging material shall be monitored based on hazard analysis and assessment of associated risks. If gases are used, they shall demonstrate adequate safety and quality through a declaration of compliance and shall be suitable for the intended use.	A	• Compressed air and gases in contact with food packaging material or food contact material : Yes • Hazard analysis of compressed air and gases: Food grade declaration, certified supplier. Specifications and declarations of compliance checked : DOC from for N2 dd 7-4-2021 and CO2 dd 26-12-2019
124	4.9.10.2	Compressed air shall not pose contamination risks.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
125	4.10.1	Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: - objectives - responsibilities - the products used and their instructions for use - dosage of cleaning and disinfection chemicals - the areas to be cleaned and/ or disinfected - cleaning and disinfection frequency - documentation requirements - hazard symbols (if necessary).	A	• Cleaning is performed by : third-party service provider • Cleaning and desinfection procedures : described in cleaning specifications (folder hard copy) • Cleaning schedules checked : Schedule for daily, monthly activities. Cleaning based on alkaline and acid including desifection
126	4.10.2	Cleaning and disinfection shall result in effectively cleaned premises, facilities and equipment. Defined methods shall be adequately implemented, documented and monitored.	A	
127	4.10.3	Monitoring records for cleaning and disinfection shall be available.	A	
128	4.10.4	Only qualified personnel shall be allowed to undertake cleaning and disinfection. The personnel shall be trained and retrained to carry out the cleaning and disinfection schedules.	A	
129	4.10.5	The effectiveness of the cleaning and disinfection measures shall be verified and justified by risk assessment. The verification shall be based on an appropriate sampling schedule and shall consider: - visual inspection - rapid testing - analytical testing methods. Resultant corrective actions shall be documented.	A	
130	4.10.6	Cleaning and disinfection schedules shall be reviewed and modified, in the event that changes occur products to products, processes or cleaning and disinfection equipment, if necessary.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
131	4.10.7	The intended use of cleaning and disinfection utensils shall be clearly identified. Cleaning and disinfection utensils shall be used in a way that avoids contamination.	A	
132	4.10.8	Safety Data Sheets and instructions for use shall be available for chemicals and cleaning and disinfection agents. Personnel responsible for cleaning and disinfection shall be able to demonstrate their knowledge of such instructions, which shall always be available on site.	A	Safety Data Sheets checked : (equipment), (equipment), (hand desinfection) and NaOH) - foot cleaning
133	4.10.9	Cleaning and disinfection chemicals shall be clearly labelled, used and stored appropriately, to avoid contamination.	A	• Cleaning agents are stored: in an indoors storage • Storage conditions are in line with local legal requirements : Yes • Storage room for cleaning chemicals locked : Yes • Cleaning chemicals are clearly labeled : Yes
134	4.10.10	Cleaning and disinfection activities shall be carried out in periods of non-production. If this is not possible, these operations shall be controlled in order not to affect the products.	A	
135	4.10.11	Where a company hires a third-party service provider for cleaning and disinfection activities, all requirements specified above shall be clearly defined in the service contract.	A	• The following areas are cleaned and disinfected by a third party service provider : production and offices • Service contract : s contracted by VION central.
136	4.11.1	A waste management procedure shall be in place to avoid cross contamination.	A	Waste management procedure : P-MLW-NL-10023 v2 dd 31-8-2020
137	4.11.2	All local legal requirements for waste disposal shall be met.	A	
138	4.11.3	Food waste and other waste shall be removed as quickly as possible from areas where food is handled. The accumulation of waste shall be avoided.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
139	4.11.4	Waste collection containers shall be clearly marked, suitably designed, in a good state of repair, easy to clean, and where necessary disinfected.	A	
140	4.11.5	If a company decides to separate food waste and to reintroduce them into the feed supply chain, adequate measures or procedures shall be implemented to prevent a contamination or deterioration of this material.	NA	waste is not re-used
141	4.11.6	Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	A	
142	4.12.1	The products being processed shall be protected against physical contamination, which includes but is not limited to: - environmental contaminants - oils or dripping liquids from machinery - dust spills. Special consideration shall also be given to product contamination risks caused by: - equipment and utensils - pipes - walkways - platforms - ladders. If, for technological characteristics and/or needs, it is not possible to protect the products, appropriate control measures shall be defined and applied.	C	Process for preventing cross contamination by used type of tools is not effectively managed. Re-used bucket (herbs supplier) where still is attached a sticker/label on the bucket. This bucket is used to scoop too much dosed oil from the standard car (normwagen). Label went sort of through the oil (ingredient).

N°	Reference	IFS requirement	Evaluation	Explanation
143	4.12.2	KO N° 6 Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material. Contaminated products shall be treated as non-conforming products.	A	• Equipments used to detect foreign materials : Metal detector • Placed in the process : after product is packed/sealed at the end of packing line • Foreign material detectors defined as CCP: Yes • Foreign material detectors not defined as CCP: Used test pieces and sizes : Iron: [2,5 or 4] / Non-iron: [3 or 6] / Stainless steel: [3,5 or 5]. First nr is CE unit, 2nd for b2b product. • Additional preventive measures to minimise foreign body risks : Yes, glass/hard plastic inspections. Knivesblades automatically snap in (f.e. in bend area). • Visual Foreign material detection implemented to protect the product from foreign material.: Yes by use of f.e. PreSSOP and SSOP.
144	4.12.3	Where metal and/or other foreign material detectors are required, they shall be installed to ensure maximum efficiency of detection in order to avoid subsequent contamination. Detectors shall be subjected to regular maintenance to avoid malfunction.	A	
145	4.12.4	The adequate accuracy of all equipment and methods designed to detect and/or eliminate foreign material, shall be specified. Functionality checks of such equipment and methods shall be carried out regularly. In case of malfunction or failure, corrective actions shall be defined, implemented and documented.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
146	4.12.5	Potentially contaminated products shall be isolated. Access and actions for the further handling or checking of these isolated products shall be carried out only by authorised personnel according to defined procedures. After this check, contaminated products shall be treated as non-conforming products.	A	
147	4.12.6	In areas where raw materials, semi-finished and finished products are handled, the use of glass and/or brittle materials shall be excluded; however where the presence of glass and/or brittle materials cannot be avoided, the risks shall be controlled and the glass and/or brittle materials shall be clean and pose no risks to product safety.	A	
148	4.12.7	Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for the handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further contamination risks.	NA	no glass-jars in use
149	4.12.8	Procedures shall be in place describing the measures to be taken in case of glass breakage and/or brittle material. Such measures shall include identifying the scope of goods to be isolated, specifying authorised personnel, cleaning the production environment and releasing the production line for continued production.	A	
150	4.12.9	Breakages of glass and brittle material shall be recorded. Exceptions shall be justified and documented.	NA	No use of glass jars / bottles in production

N°	Reference	IFS requirement	Evaluation	Explanation
151	4.12.10	Where visual inspection is used to detect foreign materials, the employees shall be trained and operative changes shall be performed at an appropriate frequency to maximise the effectiveness of the process.	A	In case method visual inspection is used Glass/brittle rounds, employee is trained on the job by former QA, every 3 months a checkrond is done. Also checks by QA on the daily checks by employees (Pre-SSOP verification by QA). No verification round performed by QA together with employee (QA since january and february 2022 employed).
152	4.12.11	In areas where raw materials, semi-finished and finished products are handled, the use of wood shall be excluded; however where the presence of wood cannot be avoided, the risks shall be controlled and the wood shall be clean and pose no risks to product safety.	A	
153	4.13.1	Site infrastructure and operations shall be designed and built to prevent pest infestation.	A	
154	4.13.2	The company shall have adequate pest control measures in place which shall be in compliance with local legal requirements and shall take into account, at a minimum: - factory environment (potential pests) - type of raw material/finished products - site plan with area for application (bait map) - constructional designs susceptible for pest activity, such as ceilings, cellars, pipes, corners - identification of the baits on site - responsibilities, in-house/ external - agents used and their instructions for use and safety - frequency of inspections - rented storage if applicable. The pest control measures shall be based on hazard analysis and assessment of associated risks.	A	• Pest control is managed by : External provider • Frequency and kind of checks. 8 time a year periodic control and more frequent if necessary. 1 depth inspection annually. Seen 3 extra visits related to mouse activity in indoors waste area. • inspections include: rodents, insects and flying insects • Last inspection date: 17-2-2022 (extra inspection) and 14-1-2022 periodic control. No major pest infestation, 1 mouse catch requiring additional measures has been detected since the last IFS Assessment: 17-2-2022 (extra inspection). Further no issues. Pest is in control.

N°	Reference	IFS requirement	Evaluation	Explanation
155	4.13.3	Where a company hires a third-party service provider for pest control, all requirements specified above shall be clearly defined in the service contract. A person at the company shall be appointed and trained to monitor the pest control measures. Even if the pest control service is outsourced, responsibilities for the necessary actions (including ongoing supervision of pest control activities) shall remain within the company.	A	
156	4.13.4	Pest control inspections and resulting actions shall be documented. Implementation of actions shall be monitored and recorded. Any infestation shall be documented and control measures taken.	A	
157	4.13.5	Baits, traps and insect exterminators shall be fully functioning, sufficient in number, designed for purpose, placed in appropriate positions and used in a way that avoids any contamination risks.	A	
158	4.13.6	Incoming deliveries shall be inspected on arrival for the presence of pests. Any findings shall be recorded.	A	
159	4.13.7	The effectiveness of the pest control measures shall be monitored, including trend analysis, to allow timely appropriate actions. Records of this monitoring shall be available.	A	
160	4.14.1	All incoming goods, including packaging materials and labels, shall be checked for conformity against specifications and a determined inspection plan. The inspection plan shall be justified by risk assessment. Records of those inspections shall be available.	A	Incoming goods inspection plan : raw materials and packaing overview dd 24-2-2022. In vulnarability and hazard analysis also describing which suppliers related to products (soy texturate) which needs extra control based on risk analysis and requested customer claims. Only at approved suppliers purchase is possible. Receiving verification is based on orders which are present in the system. Unauthorized receivings are not possible. receivings check on completeness, temperature if required, undamaged. Registrations seen during tour.

N°	Reference	IFS requirement	Evaluation	Explanation
161	4.14.2	The storage conditions of raw materials, semi-finished, finished products and packaging materials shall correspond to product specification and shall not have any negative impact on other products.This shall be defined in an implemented and maintained system.	A	• Electronic warehouse management system has been implemented : Partly • System includes stock management principles like : # FEFO is based on manual system. Oldest boxes (rest from pallet) are placed on top of new pallet. • Steps and control measures of the receipt and storage of goods : In (ERP system) also scanning to a location will be implemented in 2022.
162	4.14.3	Raw materials, packaging, semi-processed, finished products shall be stored so as to minimise the contamination risks or other negative impact.	A	
163	4.14.4	Appropriate storage facilities shall be available for the management and storage of working materials, process aids, and additives. The personnel responsible for the management of storage facilities shall be trained.	A	
164	4.14.5	All products shall be clearly identified. Use of products shall be undertaken in accordance with the principles of First In/ First Out and/ or First Expired/ First Out.	A	storage conditions observed : In storage all raw materials and pick locations are identified f.e. methylcellulose MCA16 palletlabel
165	4.14.6	Where a company hires a third-party storage service provider, the service provider shall be certified against IFS Logistics or any other GFSI recognised certification standard covering the respective scope of activity. If not, all relevant requirements equivalent to the company's own storage practices shall be fulfilled and this shall be clearly defined in the respective contract.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
166	4.15.1	The conditions inside the vehicles, such as: - absence of strange smells - high dust load - adverse humidity - pests - mould shall be checked before loading and documented to ensure compliance with the specified conditions.	A	Conditions of the trucks are checked before loading. This was checked for: vegan minced meat v43 and v20 dd 1-3-2022 towards and 1-3-2022 towards ninced meat V22.
167	4.15.2	Where goods are transported at certain temperatures, the temperature inside the vehicles shall be checked and documented before loading.	A	
168	4.15.3	Procedures to prevent contamination during transport, including loading and unloading, shall be in place. Different categories of goods (food/ non-food) shall be taken into consideration, if applicable.	A	
169	4.15.4	Where goods are transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	A	
170	4.15.5	Adequate hygiene requirements for all transport vehicles and equipment used for loading/unloading (e.g. hoses of silo installations) shall exist. Measures taken shall be recorded.	A	
171	4.15.6	The loading/unloading area shall be appropriate for its intended use. They shall be constructed in a way that: – the risks of pest intake is mitigated – products are protected from adverse weather conditions – accumulation of waste is avoided – condensation and growth of mould are prevented – cleaning can be easily undertaken.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
172	4.15.7	Where a company hires a third-party transport service provider, the service provider shall be certified for IFS Logistics or any other GFSI recognised certification standard covering the respective scope of activity. If not, all relevant requirements equivalent to the company's own transport practices shall be fulfilled and this shall be clearly defined in the respective contract.	A	
173	4.16.1	An adequate maintenance plan shall be in place, maintained and documented, that covers all critical equipment (including transport) for compliance with product requirements. This applies both to internal maintenance activities and service providers. The plan shall include responsibilities, priorities and due dates.	A	Maintenance plan : for 2022
174	4.16.2	Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work shall be kept.	A	
175	4.16.3	All materials used for maintenance and repair shall be fit for the intended use and shall not pose contamination risks.	C	In production a spray-bottle, containing oil as a lubricant for equipment, is not identified/labeled. What exactly for oil / fluid is used (fit for use?) is not demonstrable. On a RVS-table to store equipment, also some rust present. Motivation for C scoring: all the (foodgrade) lubricants are stored at maintenance. This unlabled bottle with oil is used by production employees. The bottle is filled with normal food-oil (also used as ingredient).
176	4.16.4	Failures and malfunctions of plant and equipment (including transport) that are essential for food safety and quality, shall be identified, documented and reviewed to enable prompt actions and to improve the maintenance plan.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
177	4.16.5	Temporary repairs shall be carried out not to compromise food safety and product quality. Such work shall be documented and a short-term deadline set for eliminating the issue.	A	
178	4.16.6	Where a company hires a third-party maintenance and repair service provider, all the company specified requirements regarding material, equipment and operational rules shall be clearly defined, documented and maintained in the service contract, to prevent any product contamination.	A	
179	4.17.1	Equipment shall be suitably designed and specified for the intended use. Before commissioning, it shall be verified that the product requirements are complied with.	A	Equipment checked : RVS equipment and foodgrade plastics like conveyorbelts from
180	4.17.2	For all equipment and utensils with direct food contact, a certificate of conformity shall be in place, which confirms compliance with legal requirements. In case no specific legal requirements are in place, evidence shall be available, such as: - certificate of conformity - technical specifications - manufacturer's self-declaration to demonstrate that they are suitable for the intended use.	A	
181	4.17.3	Equipment shall be located to allow effective cleaning and maintenance operations.	A	
182	4.17.4	The company shall ensure that all product equipment is in a condition that shall not compromise food safety and product quality.	A	
183	4.17.5	The company shall ensure that in the event of changes to equipment, the process characteristics are reviewed in order to assure that the product requirements, as agreed with customers, are complied with.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
184	4.18.1	KO N° 7: A traceability system shall be in place that enables the identification of product lots and their relation to batches of raw materials and primary packaging materials. The traceability system shall incorporate all relevant records of: - receipt - processing - use of rework - distribution. Traceability shall be ensured and documented until delivery to the customer.	A	• The traceability system: ERP system •During the IFS Assessment a vertical audit / product trail was performed for a product initiated by the auditor: Product sample selected by auditor (production 2 months ago) - retail product choosen (different then last year). • Finished Product sampled : Shoarma for N/ production batch number no final BBD because it is stored at -18 degrees (DDB storage is 1 year) at /production date 2-12-2021. Raw materials, ingredients, additives, (no rework at ME-at), packaging materials for the finished product / mass balance / results of the traceability tests backwards and forwards. Backawards trace see sampled finished product. Forward trace for 2 ingredients: exberry shade veggie Red from supplier ' (colour) and (2 lotnumbers are used) - protein. Also raw material specification seen for additive (preservative) and DOC's for used packaging from (lintop foil and tray). Traceability sample (backwards/forwards) could be proven including the packaging and mass balance within: Time Frame : 4 hours
185	4.18.2	The traceability system shall be tested on a periodic basis, at least annually and each time the traceability system changes. The test samples shall represent the complexity of the company´s product range. The test records shall verify upstream and downstream traceability (from delivered products to raw materials, and vice versa). The traceability of the finished product shall be performed within four (4) hours maximum.	A	Overview of the last traceability test performed by the company: Vegan Chipolata sausage K-salat / lot code / recovery rate 100% / date of test 9-2-2022/ corrective actions implemented by using lower crates preventing trays to end up in the incase packed products needs to be repacked (plastic complaint) in line.

N°	Reference	IFS requirement	Evaluation	Explanation
186	4.18.3	Test results, including the timeframe for obtaining the information, shall be recorded and where necessary appropriate actions shall be taken. Timeframe objectives shall be defined and be in compliance with customer requirements.	A	
187	4.18.4	The traceability system shall identify the relationship between batches of final products and their labels.	A	
188	4.18.5	Traceability shall be ensured at all stages, including work in progress, post treatment and rework.	A	
189	4.18.6	Labelling of semi-finished or finished product lots shall be made at the time when the goods are directly packed to ensure a clear traceability of goods. Where goods are labelled at a later time, the temporarily stored goods shall have a specific lot labelling. Shelf life (e.g. best before date) of labelled goods shall be established using the original production batch.	A	
190	4.18.7	If required by the customer, identified representative samples of the manufacturing lot or batch number shall be stored appropriately and kept until expiration of the “Use by” or “Best before” date of the finished product and if necessary, for a determined period beyond this date.	NA	no samples needs to be stored on request of customer
191	4.19.1	Raw material specifications that identify allergens requiring declarations relevant to the country of sale of the finished products shall be available. The company shall maintain a continuously up-to-date listing of all raw materials containing allergens used on the premises. This shall also identify all blends and formulas to which such raw materials containing allergens are added.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
192	4.19.2	Based on hazard analysis and assessment of associated risk, preventive and control measures shall be in place from receipt to dispatch, to ensure that potential cross contamination of products by allergens is minimised. The potential cross contamination risks related to: - environment - transport - storage - raw materials shall be considered. Control measures shall be verified.	C	• Allergens are present within the company : Yes List of allergens which are present at the site within the production: soy and wheatgluten (and below declaration level: celery<0,4 ppm, sesam <0,1 ppm, sulphite <10 ppm, mustard <0,4 ppm). • Hazard analysis/assessment on allergens (including cross contaminations) last review: 24-2-2022 Describe the preventive measures, based on intentions allergens are separate storaged (different hallway), wheatgluten containing a yellow label and soy raw materials have a red/orange label, same colouring in scoops (blending area). Always 1 type of allergen- batch on the same production line. When a product contains both type of allergens - always planned at the end of the day. After each production, wet cleaning takes place. Describe the control measures, visual controls (PreSSOP) start up verification on clean equipment, surface analysis for allergens seen swabs on equipment IQF belt dd 30-11-2020 on presence of celery and soy (not present), product analyses for allergens dd 23-9-2021 below 5 ppm wheatgluten. In 2021 no equipment is sampled (2 months no QA). For 2022 swabs are planned in week 18 and 42. During audit is discussed to do this sooner. • Preventive measures to minimise cross contamination verified during the assessment: storage, coloured tools, swabs, product analysis In the dry storage the wheat gluten (packed raw materials) are several times stored above the raw materials without allergens. Soy is stored seperatly. No other allergens present in the storage. Risk on preventing cross contamination on allergens is not effectively minimized. Motivation C: raw materials are packed in secundairy and primary packaging (all have f.e. innerliners).

N°	Reference	IFS requirement	Evaluation	Explanation
193	4.19.3	Finished products containing allergens that require declaration shall be declared in accordance with legal requirements. Accidental or technically unavoidable cross-contaminations of legally declared allergens and traces shall be labelled. The decision shall be based on a hazard analysis and assessment of associated risks. The potential cross-contamination with allergens from raw materials processed in the company shall also be taken into account on the product label.	A	
194	4.20.1	The responsibilities for a food fraud vulnerability assessment and mitigation plan shall be clearly defined. The responsible person(s) shall have the appropriate specific knowledge and have the full commitment from the senior management.	A	
195	4.20.2	A documented food fraud vulnerability assessment shall be undertaken on all raw materials, ingredients, packaging materials and outsourced processes, to determine the risks of fraudulent activity in relation to substitution, mislabelling, adulteration or counterfeiting. The criteria considered within the vulnerability assessment shall be defined.	A	The company conducted a vulnerability assessment: Yes Raw material groups/ product groups identified: 5 Nuts / Seeds Seeds Others: soy Designation of Origin (PDO) 10 Spices Others: Curcumma Degree of processing Description why the identified raw materials are vulnerable to food fraud: some types of herbs are expensive and as a powder more high risk for exchange to cheaper product, fraud risk (economically) soy, extra requirement is to keep the forrests (CoA). Origin is analysed also because customer requires lower level of GMO test results. Explanation which criteria were selected: see above Details of the assessment: approved suppliers is mitigation for herbs.

N°	Reference	IFS requirement	Evaluation	Explanation
196	4.20.3	A documented food fraud mitigation plan shall be developed, with reference to the vulnerability assessment, and implemented to control any identified risks. The methods of control and monitoring shall be defined and implemented.	A	Food Mitigation plan last review : 14-9-2020 v1 P-MLW-NL-10035 Food fraud mitigation plan is implemented: Yes f.e. soy origin is tested.
197	4.20.4	The food fraud vulnerability assessment shall be regularly reviewed, at least annually, and/or in the event of increased risks. If necessary, the food fraud mitigation plan shall be revised/updated accordingly.	A	Last review of the Food fraud vulnerability assessment : 21-2-2022
198	5.1.1	KO N° 8: The company shall have an effective internal audit program in place which shall cover at least all the requirements of the IFS Standard. Scope and frequency of internal audits shall be determined and justified by risk assessment. The internal audit program shall also apply to off-site storage locations owned or rented by the company.	A	Internal audit reports checked : Internal audit dd 22-1-2022 (performed by QA Vion Groenlo) performed on all subject reflecting all standards like IFS, ISO 9001/ 14 minor findings / actions implemented (seen a briefing reflecting the last 6 minors to be followed up) /final verification by auditor in the next audit.
199	5.1.2	Internal audits of activities, which are critical to food safety and product quality, shall be carried out at least once a year.	A	The following activities are identified as critical for food safety and quality : pathogen control by temperature monitoring / control <4 degrees. And quality control on for example foreign materials (metal detector), MAP packing and allergen management.
200	5.1.3	The auditors shall be competent and independent from the audited department.	A	
201	5.1.4	Internal audit results shall be communicated to the senior management and to persons responsible for the concerned activities. Necessary corrective actions and a schedule for implementation shall be determined, documented and communicated to the relevant person. All corrective actions resulting from the internal audits shall be verified.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
202	5.2.1	Site and factory inspections shall be planned and carried out for topics such as: - constructional status of production and storage premises - external areas - product control during processing - hygiene during processing and within the infrastructure - foreign material hazards - personnel hygiene. The frequency of inspections shall be justified by risk assessment and be based on the history of previous experience.	A	• Site and factory inspections : via glass/brittle rounds 4x a year and daily by PreSSOP (documented). The factory Inspections by QA were done in 2021 but not yet in 2022. This is planned again (2 newly employed QA which are frequent in production but did not record/document the check rounds). • Sampled inspection checks: Glass brittle round dd 26-11-2021+ 31-8-2021 and 3x a year cleaning check, powerheater display was broken and is fixed. Also on environmental monitoring the possibility to mark if equipment is clean or not.
203	5.3.1	The criteria for process and working environment validation and control shall be clearly defined. Where the control of process and working environment parameters (temperature, time, pressure, chemical properties, etc.) are essential to ensure the food safety and product quality requirements, such parameters shall be monitored and recorded continuously and/ or at appropriate intervals.	A	• Criteria of process and environment validation : production settings are monitored during production including registrations. Cooling registration on PLC at blender (N2 is used). Dough is temperatured frequently in production at f.e pre-use powerheater and afterwards. Before packing. Rest oxygen measurement after packing (MAP). • Last validation conducted : checks seen during production dd 1-3-2022 and 2-3-2022. • Environmental monitoring parameters and limits defined by the company based on a risk assessment : agar agar from equipment dd 23-2-2022 and swabs on Listeria (equipment) dd 23-2-2022, handcontrol swabs dd 16-2-2022
204	5.3.2	All rework operations shall be validated, monitored and documented. These operations shall not affect the food safety and product quality requirements.	NA	• Rework is used : No
205	5.3.3	Procedures shall be in place for prompt notification, recording and monitoring of equipment malfunction and process deviations.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
206	5.3.4	Process validation shall be performed using the collected data that is relevant for food safety and the processes. If substantial modifications occur, a re-validation shall be carried out.	A	
207	5.4.1	The company shall identify and record the measuring and monitoring devices required to ensure compliance with food safety and product quality requirements. Their calibration status shall be recorded. Measuring and monitoring devices shall be legally approved if required by legislation.	A	List of measurement equipment : in control by QA (pT-100) and TD (calibration f.e. coolingcell) Types of equipment that are required to control the process: List of equipment types e.g. scales (checkweiger for consumer units), thermometers (CCP), rest oxygen measurement
208	5.4.2	All measuring devices shall be checked, adjusted and calibrated at specified intervals, with a monitoring system. This system shall be in accordance with defined, recognised standard/ methods and within relevant limits of the process parameters values. The results of the checks, adjustments and calibrations shall be documented.	A	Measurement devices records checked : pT-100 ID-number (calibrated 9 -6-2021), (calibrated 21-1-2022), (calibrated 11-1-2022) /annual control / checkpoint 3 dd 13-9-2021 by . (with calibrated gass from checkweigher annual calibrated.
209	5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements or the status of the device indicate a malfunction, the device in question shall be immediately repaired or replaced. Where necessary, corrections and corrective actions on processes and products shall be carried out.	A	
210	5.5.1	The company shall define compliance criteria to control lot quantity. A frequent and methodological strategy for quantity control shall be in place to meet legal requirements of the destination country/ies and customer specifications.	A	•Frequency and methodology of quantity checking. : daily (several times a day), system can print average result. System throws out underweight package, seen proof on 1-3-2022. these packages are 'reworked' the same day. •Company uses “℮” mark on packaging : Yes

N°	Reference	IFS requirement	Evaluation	Explanation
211	5.5.2	Checks shall be implemented and recorded, according to a sampling plan which ensures a proper representation of the manufacturing lot. Results of these checks shall be compliant with defined criteria for all products ready to be delivered.	A	
212	5.6.1	Testing plans, for internal and external analysis shall be justified by risk assessment to ensure that product safety, quality, safety, legal and specific customer requirements are met. The plans shall cover topics, such as: - raw materials - semi-finished products, - finished products - packaging materials - contact surfaces of processing equipment - relevant parameters for environmental monitoring. All test results shall be recorded.	A	• Analyses are performed by external laboratory: on f.e. Listeria, entro's, TPC, lactobacillen, GMO, chemical and fysical analysis, tht testing also sensoric testing. Also water analysis. Tht test seen f.e 16-3-2021 on 18 days (BBD) for shoarma (beef stripes).
213	5.6.2	Analyses, which are relevant for food safety, shall preferably be performed by laboratories with appropriate accredited programs/ methods (ISO/IEC 17025). If the analyses are performed internally or by a laboratory without the appropriate accredited programs/ methods, the results shall be verified on a regular basis by laboratories accredited to these programs/ methods (ISO/IEC 17025).	A	Laboratory :
214	5.6.3	Procedures shall exist which ensure the reliability of the internal analyses results, based on officially recognised analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	NA	No internal lab is used

N°	Reference	IFS requirement	Evaluation	Explanation
215	5.6.4	Results of analyses shall be evaluated promptly by competent personnel. Appropriate corrective actions shall be undertaken for any unsatisfactory results. The analytical results shall be reviewed regularly in order to identify trends and, when necessary, corrective actions shall be taken.	A	
216	5.6.5	Where internal analyses or controls are undertaken, these shall be carried out in accordance with defined procedures by trained and approved personnel, in defined areas or laboratories, using appropriate equipment.	NA	No internal lab is used
217	5.6.6	For verification of the quality of the finished product, internal organoleptic tests shall be carried out regularly. These tests shall be in accordance with specifications and related to the impact on respective parameters of product characteristics. The results of these tests shall be documented.	A	
218	5.6.7	The testing plan shall be regularly reviewed and updated, based on results, changes to legislation or issues that may have an impact on product safety, quality or legality.	A	
219	5.7.1	A procedure for quarantine (blocking/hold) shall be in place that is justified by risk assessment. The procedure shall ensure that only raw materials, semi-finished and finished products and packaging materials conforming to product requirements, are processed and dispatched.	A	Product release procedure : P-FOOD-NL-10018 v4 dd 22-6-2009

N°	Reference	IFS requirement	Evaluation	Explanation
220	5.8.1	A procedure shall be in place for the management of product complaints and of any written notification from the competent authorities –within the framework of official controls-, any ordering action or measure to be taken when non-compliance is indetified.	A	• Product complaints (within 12 months): Numbers in total 18 over 2021, from customers/ retailers. In excel is listed type of complaint etc. • Trending shows some foreign materials complaints from consumers/retailer • Foreign body complaints (within 12 months): 4 • Most frequently complained foreign material: plastic another foodsafety complaint was 2x microbiology (f.e. mould)
221	5.8.2	All complaints shall be registered, readily available and assessed by competent staff. Where it is justified, appropriate actions shall be taken immediately.	A	Complaints samples checked : plastic complaint from retailer P. RCA: most probable, foreing material is delivered in raw material crumb because it was on top of product and not "in" product. Suppier declared they have sieves. Customer did never sent te foreign material towards Me-at. case is closed.
222	5.8.3	Complaints shall be analysed with a view to implementing appropriate actions to avoid the recurrence of the non-conformity.	A	
223	5.8.4	The results of complaint data analysis shall be made available to the relevant responsible persons.	A	
224	5.9.1	A procedure shall be implemented and maintained for management of incidents and potential emergency situations with an impact on food safety, quality and legality. It shall include, at a minimum: - the decision making process - the nomination of a person, authorised by the company and permanently available, to initiate the incident management process in a timely manner - the nomination and training of an incident management team, - an up to date alert contact list including customer information, sources of legal advice, contacts availability, - a communication plan including authorities.	A	Withdrawal/recall procedure : P-FOOD-NL-10018 v4 dd 22-6-2009, P-FOOD-NL-10015 (traceability Food), P-FOOD-NL-10016 (traceability non-food).

N°	Reference	IFS requirement	Evaluation	Explanation
225	5.9.2	KO N° 9: An effective procedure for the withdrawal and/or the recall of all products shall be in place. This procedure shall include a clear assignment of responsibilities and a comprehensive information policy for customers and consumers.	A	Number of withdrawals: 0 Number of recalls: 0 Further explanation: Recall test annually performed: dd 9-2-2022 product Vegan Chipolata Sausage. K-salat batchnummer Conclusion: <4 hrs The test was performed in accordance with procedure and no discrepancies were noted during the evaluation. Procedure is also evaluated.
226	5.9.3	The procedures for management of incidents and product withdrawal/recall, shall be subject to regular internal testing, at least once a year. This test shall be carried out to ensure the effective implementation and operation of the full procedure and shall include the verification of the updated contact data.	A	
227	5.10.1	A procedure shall be in place for the management of all non-conforming raw materials, semi-finished products, finished products, processing equipment and packaging materials. This shall include, at a minimum: - defined responsibilities - isolation/ quarantine procedures - risk assessment - identification including labelling - decision about the further usage like release, rework/post treatment, blocking, quarantine, rejection/disposal.	A	Procedure for non-conformities and nonconforming products : P-FOOD-NL-10018 v4 dd 22-6-2009
228	5.10.2	The procedure for the management of non-conforming products shall be understood and applied by all relevant employees.	A	
229	5.10.3	Where non-conformities are identified, immediate actions shall be taken to ensure that food safety and product quality requirements are complied with.	A	

N°	Reference	IFS requirement	Evaluation	Explanation
230	5.10.4	Finished products (including packaging) that are out of specifications shall not be placed on the market under the corresponding label, unless a written approval of the brand owner is available.	A	
231	5.11.1	A procedure shall be in place for the recording and analysis of non-conformities and non-conforming products, with the objective to avoid recurrences by preventive and/or corrective actions. This may include a root cause analysis.	A	• Procedure for corrective actions : P-MLW-NL-10034 complaint procedure, P-MLW-NL-10033 retour, P-FOOD-NL10033 complaint and claims, P-FOOD-NL10054 complaint procedure.
232	5.11.2	KO N° 10: Corrective actions shall be clearly formulated, documented and undertaken as soon as possible to avoid the further occurrence of non-conformities. The responsibilities and the timescales for corrective actions shall be clearly defined.	A	• Samples chosen during the Assessment for the follow-up of the corrective actions Some open findings from internal audits (no notes), complaints (see above), broken glass in glass round (powerheater) are followed up. Actions are taken and verified f.e. in next glass round.
233	5.11.3	The effectiveness of the implemented corrective actions shall be assessed and the results of the assessment documented.	A	
234	6.1	The responsibility for the food defence plan shall be clearly defined. Those responsible shall have the appropriate specific knowledge and training, and have full commitment from the senior management.	A	
235	6.2	A food defence plan and procedure shall be developed based on probability and be implemented in relation to assessed threats. This shall include: - legal requirements - identification of critical areas and/or practices and policy of access by employees - visitors and contractors - all other appropriate control measures. The food defence plan shall be reviewed at least annually, and updated when appropriate.	A	• Food defence plan: P-MLW-NL-10027 v2 dd 14-9-2020 • Last review of the food defence plan: 8-2-2022 • Last food defence test was performed: during SSOP checks (including whistleblower policy, doors closed) also this is verified during internal audit dd 22-1-2022.

N°	Reference	IFS requirement	Evaluation	Explanation
236	6.3	The test on the effectiveness of the food defence plan and the related control measures shall be included in the internal audit and the inspection plan.	A	
237	6.4	A documented procedure shall exist for managing external inspections and regulatory visits. Relevant personnel shall be trained to execute the procedure.	NA	No regulatory visits from USA.

ANNEX to the IFS Assessment report

List of key participants:

Assessment participants					
Name	**Position**	**Opening meeting**	**On-site assessment**	**Documenta-tion review**	**Closing meeting**
	General Manager	☐	☐	☑	☑
	QA specialist	☑	☑	☑	☑
	QA specialist	☑	☑	☑	☑
	Production Leader	☑	☑	☐	☑
	HRM manager	☐	☐	☑	☐
	Production	☐	☑	☐	☐
	Account manager	☐	☐	☑	☐
	Productdevellopment	☐	☐	☑	☑

Product scopes

IFS Food product scopes	
1.	Red and white meat, poultry and meat products
2.	Fish and fish products
3.	Egg and egg products
4.	Dairy products
5.	Fruit and vegetables
6.	Grain products, cereals, industrial bakery and pastry, confectionary, snacks
7.	Combined products
8.	Beverages
9.	Oils and fats
10.	Dry goods, other ingredients and supplements
11.	Pet food

Technology scopes

IFS technology scope	IFS processing step – including processing/treating/manipulation/ storing		Technology oriented classification which also takes product risks into consideration
A	**P1**	Sterilisation (e.g. cans)	**Sterilisation (in final packaging) with the purpose to destroy pathogens** Sterilised (e.g. autoclaved) products in final packaging
B	**P2**	Thermal pasteurisation, UHT/aseptic filling, hot filling Other pasteurisation techniques e.g. high pressure pasteurisation, microwave	**Pasteurisation with the purpose to reduce food safety hazards (and UHT process)**
C	**P3**	Irradiation of food	**Processed products: treatment with purpose to modify products and/or extend the shelf life and/or reduce food safety hazards by preservation techniques and other processing techniques**
	P4	Preserving: salting, marinating, sugaring, acidifying/pickling, curing, smoking, etc. Fermentation, acidification	
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, microfiltration (less than 10 µ mesh size)	Note—exception: Irradiation is attributed to this category although aimed for the destruction of microorganisms
D	**P6**	Freezing (at least –18°C/0°F) including storage quick freezing, cooling, chilling processes and respective cool storing	Systems, treatments to maintain product integrity and/or safety
	P7	Antimicrobial dipping/spraying, fumigation	Treatment with purpose to maintain the quality and/or integrity of the products including treatments to remove contamination and/or prevent contamination

IFS technology scope	IFS processing step – including processing/treating/manipulation/ storing		Technology oriented classification which also takes product risks into consideration
E	**P8**	Packing MAP, packing under vacuum	**Systems, treatments to prevent product contamination**
	P9	Processes to prevent product contamination esp. microbiological contamination, by means of high hygiene control and specific infrastructure during handling, treatment and/or processing e.g. clean room technology, “white room”, controlled working room temperature for food safety purpose, disinfection after cleaning, positive air pressure systems (e.g. filtration below 10 µ)	P9 is applicable in any case when there are at least 2 procedures/methods implemented in a company to guarantee product safety/product hygiene e.g.: • disinfection of equipment + chilled room temperature (e.g. dissection of meat) • disinfection + special hygiene equipment for employees (e.g. hygiene sluice) • room with over-pressure + special hygiene equipment for employees (e.g. hygiene sluice), • air filtration + room with over-pressure
	P10	Specific separation techniques: e.g. filtration like reverse osmoses, use of active charcoal	
F	**P11**	Cooking, baking, bottling, brewing, fermentation (e.g. wine), drying, frying, roasting, extrusion, churning	**Any other manipulation, treatment, processing not being listed in A, B, C, D, E and not controlled as a CCP or as a control measure.**
	P12	Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/blending, stuffing, slaughtering, sorting, manipulation, packing, storing under controlled conditions (atmosphere) except temperature, labelling	
	P13	Distillation, purification, steaming, damping, hydrogenating, milling	

IFS Scoring System

Result	Explanation	Points
A	Full compliance.	20 points
B (point of attention)	Point of attention as it may lead to a future deviation.	15 points
C (deviation)	Part of the requirement is not implemented.	5 points
D (deviation)	The requirement is not implemented.	-20 points
Major (non-conformity)	A Major non-conformity can be given to any regular requirement (which is not defined as a KO requirement). Reasons for Major rating are: • There is a substantial failure to meet the requirements of the standard, which includes but is not limited to food safety and/or the legal requirements of the production and/or destination countries. • A process is out of control which might have an impact on food safety.	Major non-conformity will subtract 15% of the possible total amount; the certificate cannot be issued.
KO requirement scored with a D (non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50% of the possible total amount; the certificate cannot be issued.

Scoring and issue of certificate

Assessment result	Status	Action company	Report form	Certificate
Total score is ≥ 95%	Passed at IFS Food higher level following the receipt of the action plan	Send completed action plan within four (4) weeks of receiving the provisonal report.	Report including action plan provides status	Yes, certificate at higher level, 12-month validity. The certificate shall only be issued when the corrections are closed.
Total score is ≥ 75% and < 95%	Passed at IFS Food foundation level after receipt of the action plan	Send completed action plan within four (4) weeks of receiving the provisional report.	Report including action plan provides status	Yes, certificate at foundation level, 12 -month validity. The certificate shall only be issued when the corrections are closed.
Total score is < 75%	Not passed	Actions and new initial Assessment to be agreed upon (no earlier than six (6) weeks after the Assessment where the final score was <75%).	Report provides status	No
Maximum one Major and total score is ≥75%	Not passed unless further actions taken and validated after follow-up Assessment	Send completed action plan within four (4) weeks of receiving the provisional report. Follow-up Assessment maximum six (6) months after the Assessment date.	Report including action plan provides status	Certificate at foundation level, if the Major non-conformity is finally solved during the follow-up Assessment. The certificate shall only be issued when the corrections are closed.
> one Major and/or total score is < 75%	Not passed	Actions and new initial Assessment to be agreed upon	Report provides status	No
At least one KO requirement scored with D	Not passed	Actions and new initial Assessment to be agreed upon	Report provides status	No